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County of San Diego
California

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 1997

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UNIVERSITY OF CALIFORNIA

Board of Supervisors

Greg Cox
First District

Dianne Jacob
Second District

Pam Slater
Third District

Ron Roberts
Fourth District

Bill Horn
Fifth District

County of San Diego
California

Comprehensive Annual Financial Report

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Greg Cox
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Ron Roberts
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Bill Horn
Fifth District

Compiled under the direction of
Robert Booker, Ed.D., *Chief Financial Officer/Auditor and Controller*

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UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720

TABLE OF CONTENTS
JUNE 30, 1997

INTRODUCTORY SECTION:		PAGE
Letter of Transmittal		5
GFOA Certificate of Achievement		13
Board of Supervisors and Fiscal Officers		14
Organization for Financial Administration		15
FINANCIAL SECTION:		
Independent Auditors' Report		17
General Purpose Statements:		
Statement 1A	Combined Balance Sheet - All Fund Types and Account Groups	20
Statement 1B	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	22
Statement 1C	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - (Budget and Actual) NonGAAP Budgetary Basis - All Governmental Fund Types	23
Statement 1D	Combined Statement of Revenues, Expenses and Changes in Retained Earnings/ Fund Balance - All Proprietary Fund Types	28
Statement 1E	Combined Statement of Cash Flows - All Proprietary Fund Types	29
Statement 1F	Pension Trust Fund - Statement of Changes in Plan Net Assets	30
Notes to Combined Financial Statements		31
Combining and Individual Fund and Account Group Statements and Schedules:		
General Fund:		
Statement 2	Balance Sheet	57
Statement 2A	Statement of Revenues, Expenditures and Changes in Fund Balance	58
Statement 2B	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis	59
Special Revenue Funds:		
Statement 3	Combining Balance Sheet	73
Statement 3A	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	77
Statement 3B	Combining Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis	81
Statement 3C	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis - By Fund	89
Debt Service Funds:		
Statement 4	Combining Balance Sheet	104
Statement 4A	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	106
Statement 4B	Combining Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis	108
Statement 4C	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis - By Fund	110
Capital Projects Funds:		
Statement 5	Combining Balance Sheet	114
Statement 5A	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	116
Statement 5B	Combining Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis	118
Statement 5C	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis - By Fund	120

TABLE OF CONTENTS (Cont) **PAGE**

Enterprise Funds:

Statement 6	Combining Balance Sheet	124
Statement 6A	Combining Statement of Revenues, Expenses and Changes in Retained Earnings	126
Statement 6B	Combining Statement of Contributed Capital	129
Statement 6C	Combining Statement of Cash Flows	130

Internal Service Funds:

Statement 7	Combining Balance Sheet	134
Statement 7A	Combining Statement of Revenues, Expenses and Changes in Retained Earnings	136
Statement 7B	Combining Statement of Contributed Capital	139
Statement 7C	Combining Statement of Cash Flows	140

Trust and Agency Funds:

Statement 8	Combining Balance Sheet	144
Statement 8A	Pension Trust Fund - Statement of Plan Net Assets	146
Statement 8B	Combining Statement of Changes in Assets and Liabilities	147

Account Groups:

Schedule 1	Schedule of General Fixed Assets - By Function and Activity	151
Schedule 2	Schedule of Changes in General Fixed Assets - By Function and Activity	152

Miscellaneous Schedules:

Schedule 3	Schedule of Taxes and Benefit Charges Receivable	153

STATISTICAL SECTION:
(Not Covered By Independent Auditors' Report)

	Comparison of :	
Table 1	Expenditures	155
Table 2	Revenues by Source	156
Table 3	County Assessed Value, Taxes Levied and Tax Collections	157
Table 4	Assessed Valuations	158
Table 5	Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	159
Table 6	Secured Property Tax Rates - All Overlapping Governments	160
Table 7	Ratio of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures	161
Table 8	Computation of Legal Debt Margin	162
Table 9	Construction, Bank Deposits, and Property Values	163
Table 10	Demographic Statistics	164
Table 11	Revenue Bond coverage	165
Table 12	Estimated Direct and Overlapping Bonded Debt	166
Table 13	Principal Taxpayers	168
Table 14	Miscellaneous Statistical Data	169

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COUNTY OF
SAN DIEGO
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INTRODUCTORY SECTION

ROBERT BOOKER. Ed.D.
CHIEF FINANCIAL OFFICER/
AUDITOR AND CONTROLLER
(619) 531-5413

County of San Diego

AUDITOR AND CONTROLLER
1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101-2478

WILLIAM J. KELLY
ASSISTANT AUDITOR AND CONTROLLER

November 20, 1997

The Honorable Board of Supervisors
County of San Diego
San Diego County Administration Center
San Diego, California 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1997, has been prepared by the Chief Financial Officer/Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with County staff. The report has been prepared in accordance with generally accepted accounting principles and is organized into three major sections. The introductory section consists of this letter and the organizational structure of the County. The financial section provides the financial statements for the fund types and account groups of the County. Within this section, the general purpose statements and notes thereto for all fund types and account groups are presented first, followed by statements and schedules for individual fund types and account groups. The statistical section is the final section of the report and consists of various tables and schedules depicting trends and miscellaneous relevant data concerning County finances and demographics.

The Governmental Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 1996. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The general purpose financial statements include the activities of the various fund types and account groups of the County and certain other entities for which the Board of Supervisors are financially accountable as defined by the Governmental Accounting Standards Board. Accordingly, all fund types and account groups of the County are reported herein as well as the operations of the following entities:

County Service Areas
Flood Control Districts
Lighting Maintenance Districts
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
San Diego County Redevelopment Agency
Vista-County of San Diego Building Authority
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association (SDCERA)

GOVERNMENTAL STRUCTURE

The County was incorporated February 18, 1850, and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. There are 18 incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation and others.

ECONOMIC CONDITION AND OUTLOOK

The San Diego Economic Research Bureau indicates that the regional economy is expected to grow at a projected growth rate of 4.8% in gross regional product (GRP), net of inflation, through December 1997 as compared to a similar 4.7% change in 1996. This reflects the strongest GRP gain since 1990. The forecasted GRP growth rate for 1997 will also be more than the 2.4% growth rate projected for the nation's Gross Domestic Product. Although significant reductions in the nation's military and defense spending has occurred in San Diego County over the past years, this loss has been offset by growth in the telecommunications, electronics, computer and software, biotechnology, and other high-tech industries. Additionally, San Diego is expected to become the homeport for three nuclear-powered aircraft carriers and the Navy's principal location for West Coast operations. New housing construction is expected to increase to approximately 10,000 units, a 33.3% increase over 1996. This however, is still considerably less than the average of 29,000 units per year experienced during the years 1983 through 1990. Housing prices are projected to increase .5% in 1997 after adjusting for inflation, the highest gain since 1990. The population is expected to increase by 1.8% or 50,500 persons in 1997. This compares with previous gains of 31,671 in 1995 and an estimated 42,000 in 1996. Employment for 1997 is expected to rise 1.5% approximately the same as the increase in 1996. The unemployment rate at the end of fiscal year 1996/97 was 4.4% as compared to 5.5% the previous fiscal year. Per the County Assessor, property tax assessed valuation in fiscal year 1996/97 increased only .6% from fiscal year 1995-96 due to statutory temporary reductions in assessed value to reflect declines in market values of real property coupled with statutory increases of 1.1 percent for the fiscal year 1996/97.

MAJOR INITIATIVES

A reorganization of the County management team, divesture of the Solid Waste System, restructuring of the County's long-term debt, and correction of the County's structural budget imbalances were the priorities of the Board of Supervisors and the new Chief Administrative Officer during this fiscal year with the ultimate goal to restore financial stability to the County and upgrade the County's overall credit worthiness.

Under the direction of the Chief Administrative Officer, the County management process was reorganized along the lines of function authority comparable to the private sector general manager model. This model focuses on unitary line authority and accountability over functional areas. As a result, many costs previously identified as indirect costs were placed into internal service funds to be billed as direct support costs thus providing a vehicle for cost control by management.

As a result of severely diminished amounts of solid waste tonnage to the San Marcos Resource Recovery Plant, payment by the County to eliminate contractual obligations to the plant's corporate owners, coupled with the premature closure of the San Marcos Landfill resulting from litigation, the Board of Supervisors authorized the divesture of the solid waste system in December 1996. Consequently, the solid waste system was sold to a waste management corporation in August 1997 for the sum of $179 million. The sale included the transfer of current and post closure liabilities.

In February 1997, the Board of Supervisors authorized the restructuring of County debt. In June 1997, certain debt issues were refinanced to effect debt service savings of $1.4 million over the next seven years as discussed under "Debt Administration". Also, in June 1997, the County of San Diego entered into a Debt Service Forward Sale Agreement with J.P. Morgan which resulted in the receipt of $10.6 million for the purpose of funding debt service reserves. Additional debt issues are targeted for review during FY 1997-98. To correct the County's structural budget imbalance, the management team developed a two year plan to include debt restructuring, establishment of adequate management reserves, elimination of one time revenue sources to balance the budget, and ongoing program cuts.

Future initiatives include the opening and staffing of a 900 bed detention facility, welfare reform to comply with new federal legislation, and consolidation of the Health and Social Services departments.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the Governmental Accounting Standards Board.

Using the County's automated accounting system, the Chief Financial Officer/ Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year, which have not been specifically committed, automatically lapse to the unreserved fund balance. The fund balance along with projected revenues become available for appropriation the following year.

INTERNAL ACCOUNTING CONTROLS

The Chief Financial Officer/Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to ensure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to ensure the integrity of County transactions and to safeguard County assets. This internal control structure is subject to periodic evaluation by the internal audit staff of the County. Accordingly, the Chief Financial Officer/Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report.

GENERAL GOVERNMENT FUNCTIONS

The following schedules present a summary of revenues and other financing sources and a summary of expenditures and other financing uses for the County's General, Special Revenue, Debt Service, and Capital Projects funds. Amounts are stated in millions of dollars.

	YEAR ENDED JUNE 30				PERCENT INCREASE (DECREASE)
	1997		1996		1997
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES:	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1996
Taxes	$297.3	12.4	$ 299.4	12.4	(0.7)
Licenses and Permits	28.1	1.2	26.6	1.1	5.6
Fines, Forfeitures and Penalties	23.0	1.0	23.8	1.0	(3.4)
Use of Money and Property	25.0	1.0	25.3	1.0	(1.2)
Aid from Other Governmental Agencies - State	949.0	39.6	951.1	39.4	(0.2)
Aid from Other Governmental Agencies - Federal	566.9	23.7	596.6	24.7	(5.0)
Charges for Current Services	173.5	7.3	171.1	7.1	1.4
Other Revenues	48.8	2.0	58.0	2.4	(15.9)
Total Revenues	$2,111.6	88.2	2,151.9	89.1	(1.9)
Long-Term Debt Proceeds	64.8	2.7	56.7	2.3	14.3
Issuance of Lease Purchases	6.7	0.3	41.6	1.7	(83.9)
Operating Transfers In	209.4	8.8	166.8	6.9	25.5
Total	$2,392.5	100.0	$ 2,417.0	100.0	(1.0)

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES:	YEAR ENDED JUNE 30 1997 AMOUNT	1997 PERCENT	1996 AMOUNT	1996 PERCENT	PERCENT INCREASE (DECREASE) 1997 OVER 1996
General Government	$ 186.8	7.7	$ 172.9	7.3	8.0
Public Protection	509.1	21.0	481.7	20.4	5.7
Public Ways and Facilities	64.2	2.6	69.6	3.0	(7.8)
Health and Sanitation	268.4	11.1	265.4	11.3	1.1
Public Assistance	915.3	37.8	992.3	42.0	(7.8)
Education	9.4	0.4	9.0	0.4	4.4
Recreation and Cultural	7.2	0.3	7.1	0.3	1.4
Capital Outlay	74.4	3.1	115.2	4.9	(35.4)
Debt Service	91.9	3.8	77.7	3.6	18.3
Total Expenditures	$2,126.7	87.8	2,190.9	93.2	(2.9)
Operating Transfers Out	272.0	11.2	166.1	6.8	63.8
Transfers to Escrow Agent	24.5	1.0			
Total	$2,423.2	100.0	$ 2,357.0	100.0	2.8

Revenue for general County functions totaled $2,111.6 million in fiscal year 1996/97, a decrease of $40.3 million or 1.9% less than fiscal year 1995/96. This decrease was mainly attributed to State and Federal aid. State Aid had a net decrease of approximately $2 million from the previous fiscal year. This consisted of a decline of $21 million in assistance programs, e.g. AFDC, Unemployed Parent, and a decline of $14 million for facility construction offset by increases of $15 million in sales tax collected for realignment programs relating to health and social services, $13 million in increased vehicle license fees, $3 million in support incentive fees and $2 million in miscellaneous State funding revenues. Federal aid decreased approximately $30 million due primarily to revenue reductions in the food stamp and AFDC programs. The decline in other revenues from the preceeding fiscal year is due to completion of prior year's capital projects which required financial participation from other governmental agencies. The major sources of funding to the County continued to be the State and Federal governments, collectively providing 71.8% of all revenue which approximates the same percentage as the previous fiscal year. Long-term debt proceeds and issuances of lease purchases are explained under "Debt Administration".

Expenditures and encumbrances for FY 1996/97 decreased $64.2 million or 2.9% from the previous fiscal year. Public Assistance expenditures decreased $77 million due to decreased caseloads and a 4.5% reduction in individual assistance grants. Capital outlay expenditures decreased $41 million as a result of a one time capital lease for a public safety communications system recorded in the previous fiscal year and completed construction of justice facilities. General government expenditures increased $14 million due to a one time legal settlement of $11 million and $3 million in various other expenditures, e.g., salary increases and equipment acquisitions. Public protection expenditures increased by $27 million due primarily to salary increases. Debt service expenditures increased $14 million primarily due to principal payments on $430 million in pension obligation bonds.

General Fund unreserved undesignated fund balance amounted to approximately $49.8 million at June 30, 1997, an increase of $10.6 million from the previous year. This increase was primarily attributable to cost containment realized as a result of performance goal setting standards instituted by the Chief Administrative Officer.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

During fiscal year 1996/97, these funds received total revenue and net operating transfers of $167.2 million and incurred expenses of $220.3 million resulting in a net loss of $53.6 million. At June 30, 1997, these funds had a $62.9 million balance in retained earnings. The major share of this balance included $65.7 million in eight sanitation districts, a negative $15.4 million retained earnings in the Solid Waste Enterprise Fund, and $12.1 million in the Airport Enterprise Fund. See "Major Initiatives" describing the sale of the solid waste system in the subsequent fiscal year.

RESULTS OF OPERATIONS - PENSION TRUST FUND

Contributions to the SDCERA for fiscal year 1996/97 totaled $67.7 million while income from investment was $495.7 million, making total additions of $563.4 million. After payments of retirement benefits and investment expenses of $108.6 million, the net assets were increased by $454.8 million over that of the previous fiscal year. The total net assets held in trust for pension benefits as of June 30, 1997, was $3,096.4 million.

CASH MANAGEMENT

Under a pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Government Securities, 50%; Repurchase Agreements, 11%; Negotiable Certificates of Deposit, 29%; Commercial Paper, 2%; Medium Term Notes, 6%; Bankers' Acceptances, 1%; Mutual Funds, 1%. Time deposits in various depositories were fully collateralized in accordance with State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10% in excess of the total amount of all public funds on deposit.

The average yield rate on pooled cash investments was 3.87%.

DEBT ADMINISTRATION

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular Governmental Accounting Standards Board Statement No. 14, the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

Proprietary Fund Revenue Bonds	$ 105,000
Pension Obligation Bonds	414,435,000
Redevelopment Agency Revenue Bonds	5,100,000
Certificates of Participation (COP)	420,338,000
Total	$ 839,978,000

Proprietary fund revenue bonds are legal obligations of various Sanitation and Water Districts. The Pension Obligation Bonds represent obligations of the County to fund the prior years' unfunded actuarial accrued liability of the SDCERA pension trust fund. The Redevelopment Agency revenue bonds are obligations of the Agency used to finance the Agency's capital improvements while the Certificates of Participation are legal obligations of a non-profit corporation formed for the sole purpose of financing the acquisition or construction of County facilities. Interest expense to maturity on bonded debt is projected at $400.1 million. Short-term financings consisted of Tax and Revenue Anticipation Notes (TRANS) for $210 million and an outstanding balance of $77.4 million in short-term Teeter Obligation Commercial Paper Notes. The Teeter Obligation notes are secured by future collections of delinquent property taxes and were used to provide various taxing agencies the amount of their property taxes without regard to such delinquencies. Ratings for the County's long-term Certificates of Participation and Pension Obligation Bonds changed from the previous year. Due to structural budget imbalances, the impact of uncertain and potential liabilities related to the solid waste system in the County and investment pool liquidity concerns, Moody's Investors Service and Standard and Poor's Corporation downgraded the ratings for these debt instruments during the fiscal year. Short term Tax and Revenue Anticipation Notes continued to receive the highest ratings from both Moody's and Standard and Poor's Corporation.

On June 12, 1997, SANCAL issued $28.0 million in COP with an average interest rate of 4.6% to advance and current refund two COP issues of the San Diego Regional Building Authority which were secured by capital leases between the County and the Authority resulting in a debt payment reduction of $1.4 million over the next seven years. On December 1, 1996, SANCAL issued $37.7 million in Certificates of Participation (COP) with an average interest rate of 5.12 percent with maturities from 1999 to 2019. These COP were used to finance the construction of court facilities in the North County and East County Regional Centers. Both of these issues are reflected in the outstanding bonded debt shown above.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those leases represented by the Lease Revenue Bonds/Certificates of Participation noted above, the outstanding obligation for these leases at June 30, 1997, totaled $169.3 million. Included in this total are two long-term capital leases with the IBM Credit Corporation and the Koch Financial Corporation beginning October 1996 and June 1997, respectively, to provide financing for the acquisition of computer equipment and vehicles. The net present value of the IBM Credit Corporation lease is $1.8 million with a variable interest rate between 4.5 and 5.0 percent terminating in the year 2001. The net present value of the Koch Financial Corporation lease is $4.4 million with a variable interest rate between 4.99 and 5.63 percent terminating in 2002. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional $117.1 million.

RISK MANAGEMENT

The County is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, general liability and workers' compensation. The County purchases insurance for property damage, certain casualty claims, and loss of money up to $10,000 per selected site locations. During the previous fiscal year 1994/95, the County established an internal service fund (ISF) to report all of its uninsured risk management activities and adopted the provisions of the Governmental Accounting Standards Board Statement 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". During FY 1996/97, the liability for unpaid claims decreased by $13.9 million in the Public Liability ISF and by $3.2 million in the Workers' Compensation ISF. These amounts included estimates for claims incurred but not yet

reported and are based on actuarial reviews conducted in 1997. Funding these liabilities must remain a priority if the County is to be truly self-insured. In addition, there is a potential gross liability of $14.1 million which could result if unfavorable adjudication were rendered for pending legal actions. At June 30, 1997, there are 32 litigation cases representing the probable and potential public liabilities discussed above. The range of litigation cases is from $100,000 to $3.5 million.

INDEPENDENT AUDIT

An independent auditor's report on the general purpose financial statements and combining and individual fund financial statements and schedules by the independent certified public accounting firm of Deloitte & Touche LLP is included in the financial section of this report.

ACKNOWLEDGMENT

The preparation of the Comprehensive Annual Financial Report is the result of a concentrated, dedicated and coordinated effort by the Chief Financial Officer/Auditor & Controller staff. I would like to express my appreciation to them for their professionalism in the preparation of this report. I would also like to thank the members of the Board of Supervisors, the Chief Administrative Officer, Group General Managers and their staff for their continued efforts in planning and conducting the financial operations of the County in a fiscally responsible manner to achieve planned objectives.

Respectfully,

Robert Booker

ROBERT BOOKER, Ed.D.
Chief Financial Officer/Auditor and Controller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1996

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Linda K. Savitsky
President

Jeffrey L. Esser
Executive Director

COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS AND FISCAL OFFICERS

BOARD OF SUPERVISORS

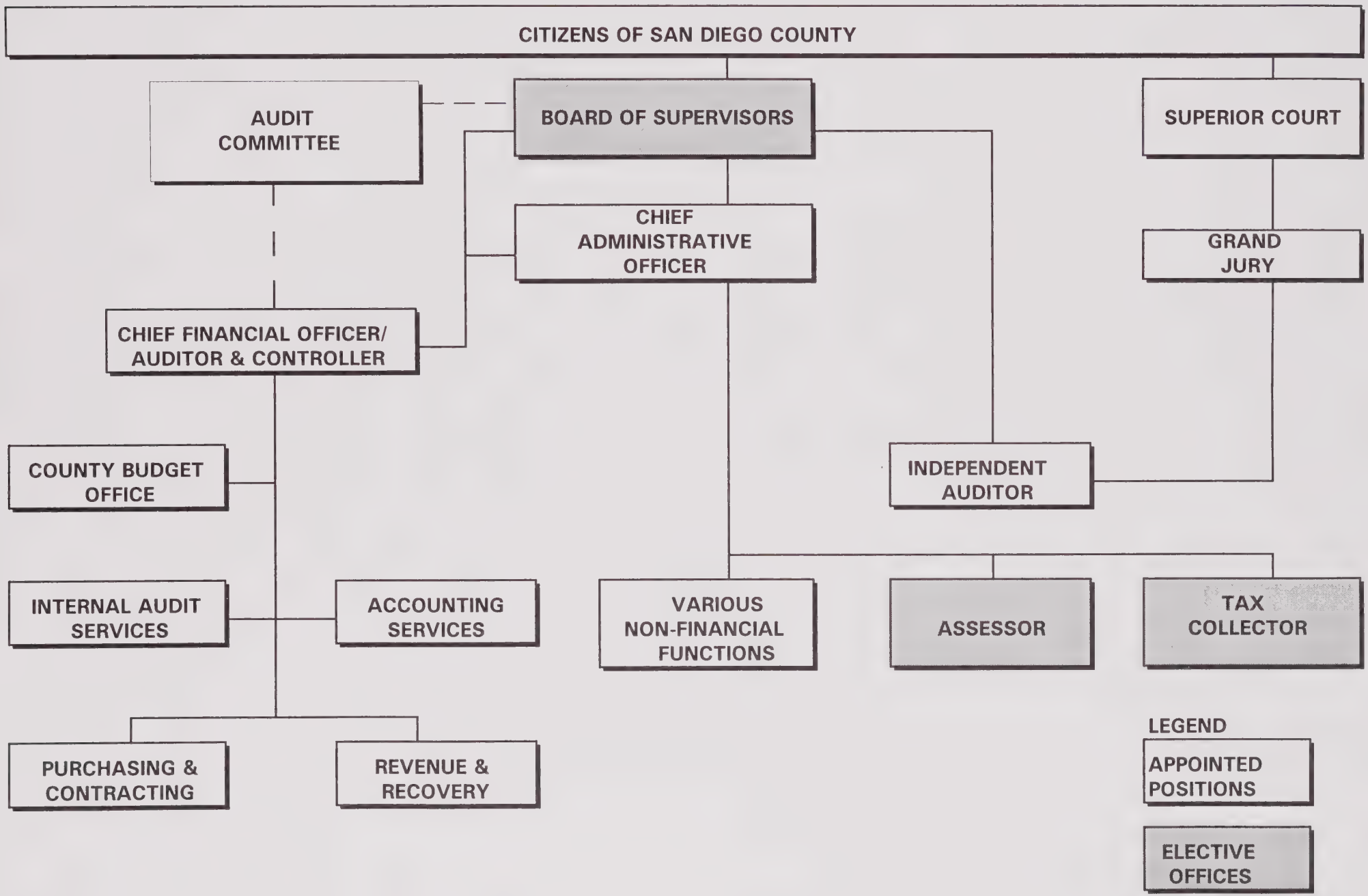
DISTRICT 1	GREGORY COX
DISTRICT 2	DIANNE JACOB
DISTRICT 3	PAMELA C. SLATER
DISTRICT 4	RON ROBERTS
DISTRICT 5	BILL HORN (CHAIRMAN)

FISCAL OFFICERS

CHIEF ADMINISTRATIVE OFFICER	LAWRENCE B. PRIOR, III
CHIEF FINANCIAL OFFICER/AUDITOR AND CONTROLLER	ROBERT BOOKER, Ed.D.
ASSESSOR/RECORDER/COUNTY CLERK	GREGORY J. SMITH
GRAND JURY (1996-97)	GALE ACKER (FOREMAN)
SUPERIOR COURT	WILLIAM J. HOWATT JR. (PRESIDING JUDGE)
TREASURER/TAX COLLECTOR	PAUL BOLAND

COUNTY OF SAN DIEGO

ORGANIZATION FOR FINANCIAL ADMINISTRATION



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MDCCCLI

FINANCIAL SECTION

Deloitte & Touche LLP

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701 "B" Street
San Diego, California 92101-8198

Telephone: (619) 232-6500
ITT Telex: 4995722
Facsimile: (619) 237-1755

INDEPENDENT AUDITORS' REPORT

The Honorable Board of Supervisors of the
County of San Diego:

We have audited the accompanying general purpose financial statements of the County of San Diego as of June 30, 1997 and for the year then ended, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the County of San Diego. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, such general purpose financial statements present fairly, in all material respects, the financial position of the County of San Diego at June 30, 1997, and the results of its operations and the cash flows of its proprietary fund types and pension trust fund for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 3 to the financial statements, the market values of certain investments with a carrying amount of $633,237,274 have been estimated by management in the absence of readily ascertainable market values. We have reviewed the procedures used by management in arriving at the estimated values of such investments and have inspected underlying documentation, and, in the circumstances, believe the procedures are reasonable and the documentation appropriate. However, determination of the value of these investments involves subjective judgment because the actual market values can be determined only by negotiation between the parties in sales transactions. The estimated value of the investments may differ from the values that would have been used had a ready market existed for the investments, and the differences could be material.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the foregoing table of contents, which are also the responsibility of the management of the County of San Diego, are presented for purposes of additional analysis and are not a required part of

the general purpose financial statements of the County of San Diego. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of San Diego. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on it.

Deloitte & Touche LLP

November 26, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

GENERAL PURPOSE STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

PENSION TRUST FUND - STATEMENT OF CHANGES IN PLAN NET ASSETS

NOTES TO COMBINED FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Equity in Pooled Cash and Investments	$ 8,614	68,032	30,221	73,398
Cash with Fiscal Agent	214,551	84	396	2,241
Collections in Transit	1,055	71		420
Imprest Cash	213	14		
Investments				
Taxes Receivable	219			
Accounts and Notes Receivable, Net	126,611	16,011	24	1,076
Due from Other Funds	95,245	8,752	89	20,024
Advances to Other Funds	7,045	157	587	
Inventory of Material and Supplies	10,722	942		
Deposits with Others		1,225		7
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets and Other Debits	$ 464,275	95,288	31,317	97,166
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	$ 26,407	3,243	38	5,096
Accrued Payroll	18,441	956		
Accrued Interest				
Amount Due for Tax and Revenue Anticipation Notes	212,297			
Due to Other Funds	45,561	8,745		8,844
Obligations Under Securities Lending				
Due to Other Governments				
Advances from Other Funds		753	287	3,198
Amount Due Employees for Deferred Compensation				
Amount Due for Commercial Paper Notes				
Deferred Revenue	39,719	1,422		16,136
Long-Term Debt Payable				
Total Liabilities	342,425	15,119	325	33,274
Equity and Other Credits:				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Reserved for Solid Waste Contract Covenants				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	33,290	21,989		277
Reserved for Loans	13,567	10,397		
Reserved for Deposits with Others		54		
Reserved for Inventory of Material and Supplies	10,722	237		
Reserved for Debt Service			30,992	
Reserved for Employees' Pension Benefits				
Unreserved:				
Designated for Subsequent Years' Expenditures	14,488	87		
Undesignated	49,783	47,405		63,615
Total Equity and Other Credits	121,850	80,169	30,992	63,892
Total Liabilities, Equity and Other Credits	$ 464,275	95,288	31,317	97,166

See Notes to Combined Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1997	1996
53,224	43,073	1,358,830			1,635,392	1,730,504
		484,875			702,147	626,084
670	111	11,855			14,182	16,778
16	200	46			489	482
		3,027,105			3,027,105	2,403,307
		225,333			225,552	240,290
3,352	30	180,641			327,745	398,251
33,539	3,061	40,743			201,453	136,309
2,639	543				10,971	10,674
134	1,884				13,682	14,542
1					1,233	2,193
127,073	21,285		1,168,090		1,316,448	1,241,716
				30,992	30,992	52,297
				1,143,168	1,143,168	991,388
220,648	70,187	5,329,428	1,168,090	1,174,160	8,650,559	7,864,815
4,394	2,611	20,007			61,796	135,255
251					19,648	16,925
2					2	3
					212,297	226,932
2,429	1,469	134,405			201,453	136,309
		227,688			227,688	
3,965		1,557,240			1,561,205	1,650,192
6,577		156			10,971	10,674
		216,128			216,128	168,546
		77,359			77,359	87,500
2,734					60,011	47,818
90,829	76,410			1,174,160	1,341,399	1,192,087
111,181	80,490	2,232,983		1,174,160	3,989,957	3,672,241
			1,168,090		1,168,090	1,106,447
46,561	25,130				71,691	59,814
						44,550
62,906	(35,433)				27,473	13,223
					55,556	80,411
					23,964	22,321
					54	69
					10,959	11,432
					30,992	52,297
		3,096,445			3,096,445	2,638,158
					14,575	11,646
					160,803	152,206
109,467	(10,303)	3,096,445	1,168,090		4,660,602	4,192,574
220,648	70,187	5,329,428	1,168,090	1,174,160	8,650,559	7,864,815

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997

With Comparative Figures for Year Ended June 30, 1996

(In Thousands)

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY) 1997	TOTALS (MEMORANDUM ONLY) 1996
Revenues:						
Taxes	$ 270,881	23,615	360	2,458	297,314	299,383
Licenses, Permits and Franchises	20,958	7,160			28,118	26,587
Fines, Forfeitures and Penalties	21,100	1,084		788	22,972	23,787
Revenue from Use of Money and Property	14,289	5,729	804	4,160	24,982	25,319
Aid from Governmental Agencies:						
State	864,125	76,267		8,634	949,026	951,075
Federal	514,816	51,432		616	566,864	596,553
Other	8,552	8,576	3,201	310	20,639	39,782
Charges for Current Services	152,128	21,188		173	173,489	171,079
Other Revenue	24,778	2,179		1,229	28,186	17,725
Total Revenues	1,891,627	197,230	4,365	18,368	2,111,590	2,151,290
Expenditures:						
Current:						
General	184,397	2,464			186,861	172,916
Public Protection	500,763	8,379			509,142	481,691
Public Ways and Facilities	1,181	62,999			64,180	69,617
Health and Sanitation	253,828	14,572			268,400	265,396
Public Assistance	865,278	50,024			915,302	992,263
Education	228	9,147			9,375	8,973
Recreational and Cultural	6,281	929			7,210	7,109
Capital Outlay	6,653			67,715	74,368	115,170
Debt Service	15,196		76,718		91,914	77,705
Total Expenditures	1,833,805	148,514	76,718	67,715	2,126,752	2,190,840
Excess of Revenues Over (Under) Expenditures	57,822	48,716	(72,353)	(49,347)	(15,162)	(39,550)
Other Financing Sources (Uses):						
Sale of Fixed Assets		24			24	513
Issuance of Lease Purchases	6,653				6,653	41,621
Operating Transfers In	40,951	33,854	75,039	59,554	209,398	166,811
Operating Transfers (Out)	(114,547)	(74,786)	(34,317)	(48,350)	(272,000)	(166,071)
Long-Term Debt Proceeds		1,748	34,837	28,231	64,816	56,694
Transfer to Escrow			(24,511)		(24,511)	
Total Other Financing Sources (Uses)	(66,943)	(39,160)	51,048	39,435	(15,620)	99,568
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(9,121)	9,556	(21,305)	(9,912)	(30,782)	60,018
Fund Balances - Beginning of Year	133,541	70,740	52,297	73,804	330,382	269,435
Residual Equity Transfer In (Out)	(2,131)	(93)			(2,224)	
Increase (Decrease) in Reserve for Inventory of Material and Supplies	(439)	(34)			(473)	929
Fund Balances - End of Year	$ 121,850	80,169	30,992	63,892	296,903	330,382

See Notes to Combined Financial Statements

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997
(In Thousands)

STATEMENT 1C

	GENERAL FUND		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 270,881	261,888	8,993
Licenses, Permits and Franchises	20,958	20,840	118
Fines, Forfeitures and Penalties	21,100	21,797	(697)
Revenue from Use of Money and Property	14,289	14,946	(657)
Aid from Other Governmental Agencies:			
State	864,125	884,543	(20,418)
Federal	514,816	576,276	(61,460)
Other	8,552	8,783	(231)
Charges for Current Services	152,128	151,607	521
Other Revenue	24,628	18,128	6,500
Total Revenues	1,891,477	1,958,808	(67,331)
Expenditures:			
Current:			
General	195,814	207,802	11,988
Public Protection	509,410	527,305	17,895
Public Ways and Facilities	1,193	1,890	697
Health and Sanitation	259,063	295,723	36,660
Public Assistance	865,812	924,553	58,741
Education	231	253	22
Recreational and Cultural	6,753	7,249	496
Capital Outlay			
Debt Service	15,196	19,218	4,022
Total Expenditures	1,853,472	1,983,993	130,521
Excess of Revenues Over (Under) Expenditures	38,005	(25,185)	63,190
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In	40,951	41,419	(468)
Operating Transfers (Out)	(121,517)	(130,295)	8,778
Encumbrances, Beginning of Year	59,492	59,492	
Total Other Financing Sources (Uses)	(21,074)	(29,384)	8,310
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	16,931	(54,569)	71,500
Fund Balances - Beginning of Year	74,769	74,769	
Residual Equity Transfer In (Out)	(2,131)	(2,131)	
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	(439)		(439)
Fund Balances - End of Year	$ 89,130	18,069	71,061

See Notes to Combined Financial Statements

(Cont)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997
(In Thousands)

STATEMENT 1C (Cont)

	SPECIAL REVENUE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 23,615	56,390	(32,775)
Licenses, Permits and Franchises	7,160	8,552	(1,392)
Fines, Forfeitures and Penalties	1,084	1,007	77
Revenue from Use of Money and Property	5,658	4,205	1,453
Aid from Other Governmental Agencies:			
State	76,267	76,522	(255)
Federal	51,432	67,430	(15,998)
Other	8,576	5,847	2,729
Charges for Current Services	21,188	28,926	(7,738)
Other Revenue	1,528	2,016	(488)
Total Revenues	196,508	250,895	(54,387)
Expenditures:			
Current:			
General	706	717	11
Public Protection	9,598	12,439	2,841
Public Ways and Facilities	71,088	144,893	73,805
Health and Sanitation	24,198	26,220	2,022
Public Assistance	50,024	57,419	7,395
Education	9,331	9,447	116
Recreational and Cultural	2,128	10,438	8,310
Capital Outlay			
Debt Service			
Total Expenditures	167,073	261,573	94,500
Excess of Revenues Over (Under) Expenditures	29,435	(10,678)	40,113
Other Financing Sources (Uses):			
Sale of Fixed Assets	24	18	6
Operating Transfers In	3,292	3,708	(416)
Operating Transfers (Out)	(45,873)	(46,065)	192
Encumbrances, Beginning of Year	20,401	20,401	
Total Other Financing Sources (Uses)	(22,156)	(21,938)	(218)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	7,279	(32,616)	39,895
Fund Balances - Beginning of Year	53,206	53,206	
Residual Equity Transfer In (Out)	(93)		(93)
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	(34)		(34)
Fund Balances - End of Year	$ 60,358	20,590	39,768

See Notes to Combined Financial Statements

(Cont)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997
(In Thousands)

STATEMENT 1C (Cont)

	DEBT SERVICE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 360	320	40
Licenses, Permits and Franchises			
Fines, Forfeitures and Penalties			
Revenue from Use of Money and Property	363	5	358
Aid from Other Governmental Agencies:			
State			
Federal			
Other	111	111	
Charges for Current Services			
Other Revenue			
Total Revenues	834	436	398
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay			
Debt Service	42,438	42,468	30
Total Expenditures	42,438	42,468	30
Excess of Revenues Over (Under) Expenditures	(41,604)	(42,032)	428
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In	41,592	41,748	(156)
Operating Transfers (Out)			
Encumbrances, Beginning of Year			
Total Other Financing Sources (Uses)	41,592	41,748	(156)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(12)	(284)	272
Fund Balances - Beginning of Year	1,120	1,120	
Residual Equity Transfer In (Out)			
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$ 1,108	836	272

See Notes to Combined Financial Statements

(Cont)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997
(In Thousands)

STATEMENT 1C (Cont)

	CAPITAL PROJECTS FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 2,458	23,234	(20,776)
Licenses, Permits and Franchises			
Fines, Forfeitures and Penalties	788	1,514	(726)
Revenue from Use of Money and Property	411	132	279
Aid from Other Governmental Agencies:			
State	8,634	18,998	(10,364)
Federal	616	2,475	(1,859)
Other	310	140,038	(139,728)
Charges for Current Services	173	1,383	(1,210)
Other Revenue	1,171	2,383	(1,212)
Total Revenues	14,561	190,157	(175,596)
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	67,214	251,259	184,045
Debt Service			
Total Expenditures	67,214	251,259	184,045
Excess of Revenues Over (Under) Expenditures	(52,653)	(61,102)	8,449
Other Financing Sources (Uses):			
Sale of Fixed Assets		471	(471)
Operating Transfers In	54,380	59,461	(5,081)
Operating Transfers (Out)	(5,070)	(5,158)	88
Encumbrances, Beginning of Year	518	518	
Total Other Financing Sources (Uses)	49,828	55,292	(5,464)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(2,825)	(5,810)	2,985
Fund Balances - Beginning of Year	2,450	2,450	
Residual Equity Transfer In (Out)			
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$ (375)	(3,360)	2,985

See Notes to Combined Financial Statements

(Cont)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1997
(In Thousands)

STATEMENT 1C (Cont)

	TOTALS (MEMORANDUM ONLY)		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 297,314	341,832	(44,518)
Licenses, Permits and Franchises	28,118	29,392	(1,274)
Fines, Forfeitures and Penalties	22,972	24,318	(1,346)
Revenue from Use of Money and Property	20,721	19,288	1,433
Aid from Other Governmental Agencies:			
State	949,026	980,063	(31,037)
Federal	566,864	646,181	(79,317)
Other	17,549	154,779	(137,230)
Charges for Current Services	173,489	181,916	(8,427)
Other Revenue	27,327	22,527	4,800
Total Revenues	2,103,380	2,400,296	(296,916)
Expenditures:			
Current:			
General	196,520	208,519	11,999
Public Protection	519,008	539,744	20,736
Public Ways and Facilities	72,281	146,783	74,502
Health and Sanitation	283,261	321,943	38,682
Public Assistance	915,836	981,972	66,136
Education	9,562	9,700	138
Recreational and Cultural	8,881	17,687	8,806
Capital Outlay	67,214	251,259	184,045
Debt Service	57,634	61,686	4,052
Total Expenditures	2,130,197	2,539,293	409,096
Excess of Revenues Over (Under) Expenditures	(26,817)	(138,997)	112,180
Other Financing Sources (Uses):			
Sale of Fixed Assets	24	489	(465)
Operating Transfers In	140,215	146,336	(6,121)
Operating Transfers (Out)	(172,460)	(181,518)	9,058
Encumbrances, Beginning of Year	80,411	80,411	
Total Other Financing Sources (Uses)	48,190	45,718	2,472
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	21,373	(93,279)	114,652
Fund Balances - Beginning of Year	131,545	131,545	
Residual Equity Transfer In (Out)	(2,224)	(2,131)	(93)
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	(473)		(473)
Fund Balances - End of Year	$ 150,221	36,135	114,086

See Notes to Combined Financial Statements

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE ALL PROPRIETARY FUND TYPES

Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 1D

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1997	1996
Operating Revenues:				
Charges for Services	$ 74,605	76,340	150,945	167,337
Operating Expenses:				
Salaries	9,068		9,068	9,640
Claims and Judgments		4,948	4,948	38,521
Cost of Materials		40,894	40,894	37,705
Repairs and Maintenance	37,582	3,215	40,797	17,061
Fuel		569	569	581
Equipment Rental	1,255		1,255	1,353
Sewage Processing	9,639		9,639	14,998
Contracted Services	29,451		29,451	44,261
Depreciation	4,013	2,166	6,179	10,941
Utilities	356		356	323
Other	8,394	2,411	10,805	9,457
Total Operating Expenses	99,758	54,203	153,961	184,841
Operating Income (Loss)	(25,153)	22,137	(3,016)	(17,504)
Nonoperating Revenues:				
Interest	4,071	979	5,050	6,117
Taxes	35		35	19
Grants	2,942		2,942	1,126
Gain on Disposal of Equipment		13	13	29
Other	21,992		21,992	52
Total Nonoperating Revenues	29,040	992	30,032	7,343
Nonoperating Expenses:				
Interest on Long-Term Debt	29		29	19
Loss on Disposal of Equipment	77	1	78	38
Other	120,444		120,444	124
Total Nonoperating Expenses	120,550	1	120,551	181
Nonoperating Income (Loss)	(91,510)	991	(90,519)	7,162
Net Income (Loss) Before Operating Transfers	(116,663)	23,128	(93,535)	(10,342)
Operating Transfers In	63,568		63,568	38
Operating Transfers (Out)	(515)	(451)	(966)	(778)
Net Income (Loss)	(53,610)	22,677	(30,933)	(11,082)
Depreciation on Grant Funded Fixed Assets	633		633	702
Increase (Decrease) in Retained Earnings	(52,977)	22,677	(30,300)	(10,380)
Retained Earnings/Fund Balance - Beginning Balance	115,883	(58,110)	57,773	68,153
Retained Earnings/Fund Balance - Ending Balance	$ 62,906	(35,433)	27,473	57,773

See Notes to Combined Financial Statements

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 1E

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1997	1996
Cash Flows from Operating Activities:				
Operating Income (Loss)	$ (25,153)	22,137	(3,016)	(17,504)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by Operating Activities:				
Depreciation	4,013	2,165	6,178	10,941
Decrease (Increase) in Accounts Receivable and Notes Receivable, Net	2,369	40	2,409	2,858
Decrease (Increase) in Due from Other Funds	(4,780)	247	(4,533)	(11,465)
Decrease (Increase) in Inventory of Material and Supplies, Net	(6)	425	419	(139)
Increase (Decrease) in Accounts Payable	(2,702)	(502)	(3,204)	(5,650)
Increase (Decrease) in Accrued Payroll	26		26	(5)
Increase (Decrease) in Due to Other Funds	817	558	1,375	(213)
Increase (Decrease) in Due to Other Governments	623		623	6,160
Increase (Decrease) in Long-Term Debt Payable	36,281	(17,117)	19,164	15,654
Increase (Decrease) in Deferred Revenue	(99)		(99)	(18)
Other Revenue	22,006		22,006	194
Other Expense	(120,402)		(120,402)	(133)
Net Cash Provided (Used) by Operating Activities	(87,007)	7,953	(79,054)	680
Cash Flows from Non-Capital Financing Activities:				
Residual Equity Transfer from the General Fund		2,131	2,131	
Payments From Other Funds		1,091	1,091	5,251
Loan Repayment from Other Agency	20		20	20
Advances Made on Long-Term Loans		(385)	(385)	(626)
Grants	2,870		2,870	707
Subsidies Received from Other Funds	63,568		63,568	38
Transfers from (to) Other Funds	(515)		(515)	(378)
Loans to Other Funds	(1,181)		(1,181)	(287)
Net Cash Provided (Used) by Non-Capital Financing Activities	64,762	2,837	67,599	4,725
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(8,410)	(2,317)	(10,727)	(11,637)
Proceeds from Sale of Equipment		274	274	533
Grants				39
Principal Paid on Long-Term Debt	(18)		(18)	(18)
Interest Paid on Long-Term Debt	(29)		(29)	(10)
Deposit with Others	1,923		1,923	10
Net Cash Provided (Used) by Capital and Related Financing Activities	(6,534)	(2,043)	(8,577)	(11,083)
Cash Flows from Investing Activities:				
Interest	4,441	966	5,407	6,123
Net Increase (Decrease) in Cash and Cash Equivalent	(24,338)	9,713	(14,625)	445
Cash and Cash Equivalents-Beginning of Year	78,248	33,671	111,919	111,474
Cash and Cash Equivalents-End of Year	$ 53,910	43,384	97,294	111,919

Noncash Investing, Capital Financing Activities
Sanitation Districts - Fixed Assets (Sewer Lines) were dontated to Sanitation Districts by various developers in the amount of $339 thousand.

See Notes to Combined Financial Statements (Cont)

PENSION TRUST FUND
STATEMENT OF CHANGES IN PLAN NET ASSETS
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 1F

	TOTALS	
	1997	1996
ADDITIONS:		
Contributions:		
Employer	$ 61,555	74,810
Plan Members	6,214	5,271
Total Contributions	67,769	80,081
Investment Income:		
Net Unrealized Appreciation (Depreciation) in Fair Market Value of Investments	401,935	332,200
Interest Income	45,801	48,284
Other Income	47,992	38,609
Total Investment Income	495,728	419,093
Total Additions	563,497	499,174
DEDUCTIONS:		
Benefits	103,716	97,784
Refunds of Contributions	1,068	1,255
Administrative Expense	3,891	2,753
Total Deductions	108,675	101,792
Net Increase (Decrease)	454,822	397,382
Net Assets Held in Trust for Pension Benefits: Beginning of Year	2,641,623	2,244,241
End of Year	$ 3,096,445	2,641,623

See Notes to Combined Financial Statements

NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego (the "County") conform to generally accepted accounting principles (GAAP) applicable to governmental units. The following is a summary of the more significant of such policies.

A. THE FINANCIAL REPORTING ENTITY

The County of San Diego is a political subdivision of the State of California (the "State") charged with general governmental powers and governed by an elected five-member Board of Supervisors (the "Board"). As required by generally accepted accounting principles, these financial statements present the County of San Diego (the primary government) and its component units. The component units, discussed in Note 1B are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

B. INDIVIDUAL COMPONENT UNIT DISCLOSURES

Blended component units are listed below. The first seven component units listed below are legally separate entities which are governed by the San Diego County Board of Supervisors and are reported as if they were part of the primary government because they benefit the County exclusively. The Vista - County of San Diego Building Authority (the "Authority") is a legally separate entity which is governed by a three-member board, two members of which are appointed by the County Board of Supervisors. The San Diego County Capital Asset Leasing Corporation (SANCAL) is a non-profit corporation governed by a five-member Board of Directors which is appointed by the County Board of Supervisors. The Authority and SANCAL are reported as if they were part of the primary government because their sole purpose is to finance the acquisition of County buildings and equipment. The San Diego County Employees Retirement Association (SDCERA) is governed by a nine-person Board of Directors of which four members are appointed by the County Board of Supervisors. SDCERA is a legally separate entity reported as if it were part of the primary government, because it exclusively benefits the County by providing pensions for retired County employees. Separate financial statements for the individual component units described above may be obtained from the County Auditor and Controller.

The first five entities listed below are included as special revenue funds, the sanitation districts as enterprise funds, the Redevelopment Agency, the Authority, and SANCAL as capital projects and debt service funds, and SDCERA as a pension trust fund.

County Service Areas
Flood Control Districts
Lighting Maintenance Districts
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
San Diego County Redevelopment Agency
Vista - County of San Diego Building Authority
San Diego County Capital Asset Leasing Corporation
San Diego County Employees' Retirement Association

C. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "Totals-Memorandum Only" columns in the financial statements represent a summation of the combined financial statement line-items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Totals-Memorandum Only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in these funds are the general funds of various component entities as described in Note 1B.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on general long-term debt.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Fund - To account for the financial activities of the San Diego County Employees' Retirement Association.

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary-fund types.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in the proprietary-fund types.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity for the proprietary funds (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Financial Accounting Standards Board Statements issued after November 30, 1989, are not applied in reporting proprietary fund operations.

Governmental and Agency fund types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include property taxes, sales tax, interest, and state and federal grants and subventions.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

Proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for the proprietary fund types.

The financial statements of SDCERA pension plan are accounted for as a Pension Trust Fund using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The County's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

E. PROPERTY TAXES

Real property taxes are levied on October 15 against owners of record at January 1. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. At January 1 all property is subject to lien for

unpaid taxes. Secured (real) property taxes which are delinquent and unpaid as of June 30 are declared to be tax defaulted and are subject to redemption penalties, costs and interest when paid. If the delinquent taxes are not paid at the end of five (5) years, the property may be sold at public auction. Delinquent secured property taxes of all taxing jurisdictions and the subsequent collections of these delinquent taxes are held in an agency fund.

F. ASSETS, LIABILITIES, AND FUND EQUITY

Cash and Investments

Investments in the County's cash and investment pool are stated at lower of cost or market. Market value for certain securities were determined by the use of analytical pricing techniques based on interest rate sensitivity (See Note 3A). These securities were purchased to provide stability of yield during periods of interest rate declines and have interest rates that either vary inversely with current market rates of interest or have interest rates that are determined based on the spread relationship between two indices. Accordingly, such securities, which approximate 36% of the total "Equity in pooled cash and investments" account, are subject to market risk during times of increasing rates and could result in a loss of principal if sold during such a period. Investments reported in the Pension Trust Fund are carried at fair value. Short-term investments in the Pension Trust Fund are reported at cost, which approximates fair value. Securities of the Pension Trust Fund which are traded on a national or international exchange are valued at the last reported sales price at current exchange rates. The fair value of Pension Trust Fund real estate investments is based on independent appraisals. Investments of the Pension Trust Fund that do not have an established market are reported at estimated fair value. Deferred compensation investments are stated at market value.

For purposes of reporting cash flows, all amounts reported as "Equity in Pooled Cash and Investments," "Collections in Transit," and "Imprest Cash" are considered cash equivalents. Pooled cash and investment carrying amounts represent monies deposited in the County Treasurer's cash management pool and are similar in nature to demand deposits, (i.e., funds may be deposited and withdrawn at any time without prior notice or penalty). Allocations of assets and liabilities to individual funds related to reverse repurchase agreements are not considered cash equivalents for purposes of cash flow reporting.

Inventories

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund and the Special Revenue Funds of the County Library and Special Districts as an asset with an offsetting reserve. Inventory held by the Road Fund, a special revenue fund, and the proprietary fund types is carried at average cost and is expended when consumed.

Fixed Assets

General fixed assets are recorded as expenditures in the governmental fund types at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets. Proprietary fund type fixed assets are reported in those funds at cost or estimated fair market value at time of donation.

Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structure and Improvements	5-50 years
Equipment	4-20 years

Long-Term Liabilities

Long-term liabilities expected to be financed with resources from governmental fund types are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all proprietary fund types are accounted for in the respective funds.

Amounts recorded as accumulated leave benefits include an amount representing salary-related payments such as the employer's share of social security and medicare taxes associated with payments made for such compensated absences. Accumulated leave benefits including vacation, sick leave, and compensatory time worked in the amount of approximately $66.4 million for the governmental fund types as of June 30, 1997, is recorded in the General Long-Term Debt Account Group. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

Reservation/Designation of Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Comparative Data/Totals-Memorandum Only

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

General Budget Policies

An operating budget is adopted each fiscal year for the governmental funds. Annual budgets are not required to be adopted for the Vista - County of San Diego Building Authority and SANCAL, a non-profit corporation. Accordingly, Special Revenue, Debt Service, and Capital Projects Funds for these entities are not included in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - (Budget and Actual) NonGAAP Budgetary Basis. Budgets for the governmental funds are adopted on a basis of accounting which is different from generally accepted accounting principles.

The major areas of differences are as follows:

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) are reported as budgeted expenditures in the year the commitment to purchase is incurred. For GAAP purposes, encumbrances outstanding at

fiscal year-end are reported as reservations of fund balances and do not constitute expenditures and liabilities, because the commitments will be reappropriated and honored in the subsequent fiscal year.

Long-term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired. Under a GAAP basis, such obligations are included as an expenditure and source of funds in the year the asset is acquired.

Loans and deposits to other agencies, if any, and their subsequent repayments are budgeted as expenditures and revenues, respectively. Under a GAAP basis, these items are not recognized as expenditures and revenues.

Unrealized losses on valuation of investments at market are not budgeted as a use of funds, since management has the intention to hold to maturity those investments having a decline in market value below cost. Under a GAAP basis, investments are valued at lower of cost or market.

The following encumbrance amounts existed at year-end and, therefore, were included in the Statements of Revenue and Expenditures and Changes in Fund Balances - (Budget and Actual) NonGAAP Budgetary Basis in order to provide a meaningful comparison of the actual results of operations with the budget (In Thousands):

	Encumbrances
General Fund	$33,290
Special Revenue Funds	21,989
Capital Projects Funds	277

Expenditures may not legally exceed budgeted appropriations at the expenditure object level within each department. Departmental intrafund expenditure transfers do not have the budgetary status of legal appropriations. Therefore, variances between estimated transfers and actual transfers are not displayed in the general purpose financial statements, but are displayed as a general fund schedule within the Comprehensive Annual Financial Report. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1997, amounted to $142,424,880 in the general fund.

B. BUDGETARY TO GAAP BASIS RECONCILIATION

The following schedule is a reconciliation of the budgetary and GAAP fund balances (In Thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Fund Balance-Budgetary Basis	$ 89,130	$60,362	$ 1,108	$ (371)
Encumbrances Outstanding at Year-End	33,290	21,989		277
Remaining Unrealized Loss on Pooled Investments from Prior Years	(570)	(2,501)	(2)	(180)
Fund Balances-Non Budgeted Funds		319	29,886	64,166
Fund Balances-GAAP Basis	$121,850	$80,169	$30,992	$63,892

C. FUND DEFICITS

The following funds have an accumulated deficit at June 30, 1997 (In Thousands):

Capital Projects Funds	
San Diego County Redevelopment Agency (SDCRA)	$ 1,607
Enterprise Funds	
Transit	$ 85
Solid Waste	$15,467
Internal Service Funds	
Risk Financing	$58,041

The deficit within the SDCRA fund is due to the use of loan proceeds in advance of the receipt of benefit fees or incremental tax revenues. This deficit will be reduced in future years upon the receipt of the incremental tax revenues. The deficit within the Transit and Solid Waste funds are due to inadequate cost recovery from user fees and the recognition of unrealized losses on pooled investments. These deficits will be reduced in future years as pooled investments mature and user fees adjusted to cover costs. (See NOTE 4A(8) regarding subsequent sale of the solid waste system.) The deficit in the Risk Financing fund is due to the prior years' recognition of liabilities based on actuarial studies. This deficit is expected to be reduced over a 10 year period beginning July 1, 1997, through increased rates to County departments and reduced claim experience through increased risk management.

3. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. EQUITY IN POOLED CASH AND INVESTMENTS, CASH, INVESTMENTS, AND OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS

The County maintains a cash and investment pool that is available for use by all funds of the County as well as the funds of other agencies for which the County Treasury is the depository. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Investments." Interest earned on the pooled funds is accrued in a pooled interest apportionment fund and is allocated based on the average daily cash balances of the participating funds.

"Cash with Fiscal Agents," represents amounts on deposit with trustees for the Vista - County of San Diego Building Authority, SANCAL, San Diego County Housing Authority, SDCERA, County revolving funds, deferred compensation, and repayment of short term obligations.

"Investments," represents Pension Trust Fund investments and bonds held for other agencies.

Deposits: At year-end the carrying amount of the County's deposits was $735,519,000 and the balance per various financial institutions was $735,032,000. Of the balance in financial institutions, $598,000 was covered by federal depository insurance. The remaining $734,434,000 was collateralized according to State statutes which require depositories

having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10% in excess of the total amount of all public funds on deposit. These securities are held by the depository's trust department or agent in the County's name.

Investments: State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers acceptances, repurchase and reverse repurchase agreements, and negotiable certificates of deposit issued by national and state licensed or chartered banks or federal or state savings and loan associations. Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize "Prudent Expert" guidelines as to the form and types of investments which may be purchased. The County's investments, including investments of the Pension Trust Fund, are categorized below to give an indication of the level of risk assumed by the entity at year end. (In Thousands) Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the County's name. There were no investments with a risk Category 2 at June 30, 1997. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the County's name.

	Category		Carrying	Market
	1	3	Value	Value
Investments-Categorized				
Bankers Acceptances		97,563	97,563	97,563
Repurchase agreements	$ 229,000	5,087	234,087	234,087
Commercial paper		7,975	7,975	7,975
U.S. Government securities	912,143	10,000	922,143	953,890
Negotiable certificates of deposit	460,167		460,167	471,333
Corporate notes	98,221		98,221	99,652
Corporate bonds	618,277	80,258	698,535	698,535
Common and preferred stock	1,607,059		1,607,059	1,607,059
Subtotal	$3,924,867	200,883	4,125,750	4,170,094
Investments – Not Categorized				
Investments held by broker dealers under securities loans:				
U.S. Government securities			92,162	92,162
Corporate notes			36,243	36,243
Common and preferred stock			99,283	99,283
Mutual Funds			138,922	138,922
Real Estate Equity			136,607	136,607
Investments held by the County for Other agencies:				
U.S. Government securities			110	127
Corporate bonds			46	45
Common stock			2	1
Subtotal			503,375	503,390
Total Investments			$4,629,125	$4,673,484

The market value of certain U.S. Government securities, negotiable certificates of deposit and corporate notes held in the County's cash and investment pool were not readily ascertainable and could only be determined by negotiation between the parties in sales

transactions. Consequently, estimates for the June 30, 1997, market values of the securities described above were determined by the use of analytical pricing techniques based on interest rate sensitivity. The carrying amounts in the preceding table reflect the recognition in the 1993/94 fiscal year financial statements of a decline below original cost of certain U.S. Government securities, negotiable certificates of deposit and corporate notes due to increases in interest rates occurring in fiscal year 1993/94.

Due to significantly higher cash flows and market conditions at certain times during the 1996/97 fiscal year, the County's investments in repurchase agreements increased significantly and were substantially higher at those times than at year-end.

Reverse Repurchase Agreements: State statutes permit the County to enter into reverse repurchase agreements, that is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The County had no reverse repurchase agreements outstanding at June 30, 1997.

Securities Lending Transactions: Under the provisions of State statutes, the County Treasurer lends U.S. government obligations and SDCERA lends U.S. government obligations, domestic and international bonds and equities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. The County's custodial bank manages the securities lending programs for the County Treasurer and receives cash and securities as collateral pledged at 102 percent of the market value of securities lent. Fiscal agents for SDCERA manage the securities lending programs and receive cash securities pledged at 102 percent of fair value for domestic securities lent and 105 percent of the fair value of international securities lent. Additional collateral has to be provided the next business day if its value falls to 100 percent or less of the market value of the securities lent. The collateral securities can not be pledged or sold by the County Treasurer or SDCERA unless the borrower defaults. No more than 20 percent of the Treasurer's pooled investment portfolio may be lent at one time. There is no restriction on the amount of SDCERA securities that may be lent at one time. Securities on loan at year-end are presented as unclassified in the preceding schedule of custodial credit risk and represent transactions of the SDCERA pension trust fund. At year-end, the pension trust fund has no credit risk exposure to borrowers because the amounts SDCERA owes the borrowers exceeds the amounts the borrowers owe SDCERA. The term to maturity of securities loans is generally matched with the term to maturity of the cash collateral. Such matching existed at fiscal year end.

B. GENERAL FIXED ASSETS

The following is a summary of investments in general fixed assets by sources and a summary of changes in general fixed assets as of and for the year ended June 30, 1997.

Sources of Investments in General Fixed Assets
By Fund at June 30, 1997 (In Thousands)

General Fund:	
General Fund Revenues	$ 758,583
Federal and State Grants	4,868
Special Revenue Funds:	
Special Revenue Fund Revenues	27,557
Special Revenue State & Federal Grants	215
Capital Projects Funds:	
Lease Revenue Bonds	176,034
Certificates of Participation	200,833
Total	$1,168,090

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1997 (In Thousands)

	Beginning Balance	Additions	Deletions	Ending Balance
Land	$ 163,919	$ 7,316	$ 15	$ 171,220
Structures & Improvements	407,670	9,082	2,000	414,752
Equipment	206,315	16,841	30,692	192,464
Construction in Progress	$ 328,543	66,413	5,302	389,654
Total	$1,106,447	$99,652	$38,009	$1,168,090

C. PROPRIETARY FUND TYPE FIXED ASSETS

Following is a summary of Proprietary Fund Type Fixed Assets by class as of June 30, 1997 (In Thousands):

	Enterprise	Internal Service
Land	$ 33,454	
Structures & Improvements	133,132	
Equipment	10,709	$31,677
Construction in Progress	4,386	
Total	181,681	31,677
Less Accumulated Depreciation	54,608	10,392
Net	$127,073	$21,285

D. LEASE COMMITMENTS

The County has commitments under long-term property operating lease agreements for facilities used for operations. These leases do not meet the criteria for capitalization under FASB Statement 13. The County is the lessee under the terms of several noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows (In Thousands):

Fiscal Year	Minimum Payments
1997/98	$ 5,929
1998/99	4,658
1999/00	3,354
2000/01	1,357
2001/02	629
Thereafter	10,521
TOTAL	$26,448

Total rental expense for all real property operating leases for the year ended June 30, 1997, was approximately $17.7 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1997, was approximately $7.8 million.

Certain buildings and equipment are being leased under capital leases as defined in FASB Statement 13. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Account Group and is reflected as a liability in the General Long-Term Debt Account Group. The County assumes responsibility for all maintenance, repair, and structural modifications under the terms of the lease agreements.

Capital Lease-Property Class	June 30, 1997 (In Thousands)
Structures and Improvements	$120,685
Equipment	48,590
Total	$169,275

Future minimum lease payments under capital leases consisted of the following at June 30, 1997 (In Thousands):

Fiscal Year	Minimum Lease Payments
1997/98	$ 18,032
1998/99	16,920
1999/00	15,932
2000/01	15,200
2001/02	19,687
Thereafter	200,609
Total minimum Lease Payments	286,380
Less: Amount representing Interest	(117,105)
Net Lease Payments	$169,275

E. GENERAL LONG-TERM DEBT

General Long-Term Debt outstanding at June 30, 1997, consists of lease revenue bonds/certificates of participation, capital lease obligations accounted for in accordance with NCGA Statement 5 (See Note 3D), pension obligation bonds, accumulated unpaid employee leave benefits (See Note 1F) as follows (In Thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
San Diego County Capital Asset Leasing Corporation (SANCAL):				
1989 Certificates of Participation issued November, 1989	6.20 – 7.10%	2010	$ 24,433	$ 17,858
1991 Certificates of Participation issued September, 1991	4.80 – 6.50%	2007	38,045	28,700
1993 Certificates of Participation Issued March, 1993	3.00 – 5.75%	2013	7,640	6,885
1993 Certificates of Participation Issued March, 1993	3.25 – 5.10%	2007	26,085	22,090
1993 Certificates of Participation issued May, 1993	2.50 – 5.62%	2012	203,400	168,320
1994 Certificates of Participation Issued November, 1994	4.62 – 6.75%	2024	58,530	58,530
1996 Certificates of Participation issued May, 1996	4.30 – 5.50%	2018	52,230	52,230
1996 Certificates of Participation issued December, 1996	4.00 – 5.60%	2019	37,690	37,690
1997 Certificates of Participation issued June, 1997	4.00 – 4.80%	2004	28,035	28,035
Total Certificates of Participation			476,088	420,338
Capitalized Leases:				
San Diego Regional Building Authority Lease beginning October, 1991	4.60 – 6.363%	2019	46,965	43,015
San Diego Regional Building Authority Lease beginning July, 1993	4.00 – 7.56%	2023	71,630	68,655
San Diego Regional Building Authority Lease beginning November, 1994	4.62 – 6.75%	2012	6,395	5,965
Third Party Financing Leases:				
Motorola Corporation Lease beginning December 1995	5.65%	2011	39,772	39,340
Others various beginning dates from December, 1991 to the present	5.19 – 7.25%	1996 – 2000	16,241	12,300
Total Capitalized Leases			181,003	169,275
Taxable Pension Obligation Bonds Series A	4.70 – 6.60%	2007	430,430	414,435
Revenue Bonds Redevelopment Agency Series 1995	4.75 – 6.75%	2020	5,100	5,100
Total			$ 1,092,621	1,009,148
Arbitrage Rebate				124
Accumulated Unpaid Employee Leave Benefits				66,384
Landfill Closure				98,504
Total General Long-Term Debt				$1,174,160

The certificates of participation of the SANCAL non-profit corporation listed above are secured by annual base rental lease payments payable by the County for use of the facilities constructed or equipment purchased from debt proceeds. The capital leases between the County and SANCAL have been eliminated for financial reporting purposes and the related assets and debt (e.g. certificates of participation of SANCAL) are reported as San Diego County's assets and debt, respectively.

Changes in General Long-Term Debt for the year ended June 30, 1997, are summarized as follows (In Thousands):

	Beginning Balance	Additions	Retirements	Ending Balance
Lease Revenue Bonds/Certificates of Participation	$ 369,103	$ 65,725	$14,490	$ 420,338
Capital Lease Obligations	177,713	28,254	36,692	169,275
Pension Obligation Bonds	430,430		15,995	414,435
Redevelopment Agency Revenue Bonds	5,100			5,100
Arbitrage Rebate	145		21	124
Accumulated Unpaid Employee Leave Benefits	61,194	5,190		66,384
Landfill Closure		98,504		98,504
Total	$1,043,685	$197,673	$67,198	$1,174,160

The following is a schedule of debt service requirements to maturity, including interest, for General Long-Term Debt outstanding at June 30, 1997 (In Thousands). Accumulated unpaid employee leave benefits and Landfill Closure are excluded since they are not estimable due to timing of payments.

Fiscal Years Ending June 30	Certificates Of Participation	Capital Leases	Pension Obligation Bonds	Redevelop-ment Agency	Arbitrage Rebate	Total
1998	$ 40,389	18,032	44,216	389	51	103,077
1999	40,752	16,920	46,427	395		104,494
2000	46,269	15,932	48,756	406		111,363
2001	46,522	15,200	51,195	411		113,328
2002	46,764	19,687	53,753	420		120,624
2003-2007	206,819	68,241	311,923	2,123		589,106
2008-2012	116,871	64,030	26,066	2,155	55	209,177
2013-2017	54,181	38,964		2,186	18	95,349
2018-2022	35,091	26,372		1,774		63,237
2022-2026	13,763	3,002				16,765
Total	$ 647,421	$ 286,380	$ 582,336	$ 10,259	$ 124	$1,526,520

Prior Year Defeasance of Debt

In prior years, the County defeased certain lease revenue bonds by placing the proceeds of the original issue plus additional County contributions in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 1997, $91.5 million of bonds outstanding are considered defeased.

Advance and Current Refunding of Long-Term Debt

San Diego County Capital Asset Leasing Corporation (SANCAL)

On June 12, 1997, SANCAL issued $28.0 million in Certificates of Participation (COP) with an average interest rate of 4.6 percent to advance refund $7.6 million and current refund $20.1 million in COP issued by the San Diego Regional Building Authority (the "Authority"). COP issued by the Authority in 1992 and 1996 were secured by a long-term capital lease between the County and the Authority with an average interest rate of 8.6 percent and a long-term loan agreement with the Authority with an average interest rate of 5.9 percent, respectively. Proceeds received from the long-term loan were used to partially finance the cost to eliminate Solid Waste System contractual obligations as discussed in Note 4A(8). COP proceeds of $28.0 million, plus an additional $2.6 million of County contributions and $1.0 million held by trustees in reserve funds were used by SANCAL to purchase $28.2 million of U.S. government securities and to fund a Certificate Reserve Fund. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the respective debt issues cited above. As a result, the Authority's 1992 COP and 1996 COP are considered defeased. The liability for the long-term capital lease and the long-term loan between the County and the Authority securing the Authority's COP have been removed from the general long-term debt account group.

SANCAL advance refunded the Authority's 1992 COP and current refunded the Authority's 1996 COP cited above to achieve short-term budgetary savings to the County and to reduce the total debt service payments over the next seven years by approximately $1.38 million and to obtain an economic gain (difference between the present values on the old and new debt) of approximately $1.37 million.

New Issue

On December 1, 1996, SANCAL issued $37.7 million in COP with an average interest rate of 5.12 percent with maturities from 1999 to 2019. COP proceeds of $36.8 million, net of $.9 million in bond discount, were used to finance the construction of court facilities in the North County and East County Regional Centers.

New Capital Leases

In October 1996 and June 1997, the County entered into two capital leases for $1.8 and $4.4 million for the purchases of computer equipment and vehicles, respectively. The equipment lease terminates in 2001 and has a variable interest rate between 4.5 and 5.0 percent. The vehicle lease terminates in 2002 and has a variable interest rate between 4.99 and 5.63 percent.

Inactive Landfill Closure Costs

The County maintains 17 waste disposal sites that were closed prior to 1985. An independent consultant's study conducted FY 1996/97 concluded that, consistent with State and Federal regulations pertaining to closed landfills, additional post closure costs for these landfills to include facilities maintenance and groundwater monitoring over a 30 year period is estimated at $98.5 million in current year costs. This amount has been recorded in the general long-term debt account group. Actual costs may be higher due to inflation, changes in technology or changes in regulations. The County anticipates funding this liability from cash reserves created from the sale of the solid waste system as described in Note 4A(8).

F. PROPRIETARY FUND TYPES LONG-TERM DEBT

Proprietary fund types long-term debt consists of revenue bonds, loans payable, contracts payable, and unpaid accumulated employee leave benefits. The revenue bonds are general obligations of the issuing district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The bonds are also payable from restricted sewer service revenues of the issuing districts. A schedule of Proprietary Fund Types Long-Term Debt is as follows (In Thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding 6/30/96
Revenue Bonds:				
Alpine Sanitation 1970A	6.70 – 7.00%	2002	$ 285	$ 105
Loans:				
Julian Sanitation	5.3%	2003	61	23
Solid Waste	5.83 – 5.87%	2016	1,400	1,330
Total			$1,746	$1,458
Contract Payable Spring Valley				395
Landfill Closure-Solid Waste				88,280
Unpaid Accumulated Employee Leave Benefits				696
Total Proprietary Fund Types Long-Term Debt				$90,829

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Types Revenue Bonds and Loans outstanding at June 30, 1997. Accumulated unpaid employee leave benefits are excluded because they are not estimable due to timing of payments. Landfill closure costs are also excluded since they are based on estimates which are uncertain as to the probable date of payment (In Thousands).

Years Ending June 30	Revenue Bonds	Loans	Total
1998	$ 26	$ 152	$ 178
1999	25	148	173
2000	24	144	168
2001	22	140	162
2002	26	137	163
2003-2007		600	600
2008-2012		494	494
2013-2016		321	321
Total	$123	$2,136	$2,259

Landfill Closure Costs

State and Federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on each County landfill's capacity used as of each balance sheet date. The $88.3 million reported as the County landfills' closure and postclosure care liability at June 30, 1997, represents the cumulative amount reported to date based on the use of 52% of the estimated capacity of the landfills. The County will recognize the remaining estimated cost of closure and postclosure care of $69.0 million as the remaining estimated capacity is filled. These amounts are based on 1997 cost estimates to perform all closure and postclosure care. The County estimates the system wide closing of the landfills to be in the year 2016. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. At June 30, 1997, $31.1 million has been deposited for these purposes. If additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users. See Note 4A(8) describing the subsequent sale of the Solid Waste System and transfer of the liabilities described above.

G. SPECIAL ASSESSMENT DEBT

The County Treasurer/Tax Collector acts as an agent for property owners and bondholders in collecting and forwarding special assessment monies. The County is not obligated for repayment of any special assessment bonds and all special assessment debt is solely the obligation of various separate governmental agencies. The amount of special assessment debt outstanding for which the County is a fiduciary is $22.5 million at June 30, 1997.

H. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund balances at June 30, 1997 were (In Thousands):

	Due From Other Funds	Due To Other Funds
General Funds:	$95,245	$45,561
Special Revenue Funds:		
Road Fund	3,108	2,194
Fish & Game Propagation Fund	3	2
County Library Fund	72	187
Asset Forfeiture Program Fund	108	92
Inmate Welfare Program	199	379
Special Aviation Fund	2	129
Cable TV Fund	67	73
Park Land Dedication Fund	76	287
Trial Court Operations	4,384	4,429
County Service Area Funds	94	274
Flood Control District Funds	26	135
Housing Authority Fund	445	393
Other Special District Funds	168	171
Total Special Revenue Funds	$8,752	$8,745

H. INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

	Due From Other Funds	Due To Other Funds
Debt Service Funds:		
Pension	$ 20	
Nonprofit Corporation Funds	58	
Redevelopment Agency Funds	11	
Total Debt Service Funds	89	
Capital Projects Funds:		
Capital Outlay Funds	17,908	$2,569
Edgemoor Development Fund	3	
Nonprofit Corporation Funds	2,092	6,137
Redevelopment Agency Funds	21	138
Total Capital Projects Funds	20,024	8,844
Enterprise Funds:		
Airport Fund	183	132
Liquid Waste Fund	776	111
Transit Fund	97	232
Solid Waste Fund	32,029	1,168
Sanitation and Water Districts Funds	454	786
Total Enterprise Funds	33,539	2,429
Internal Service Funds:		
Road & Communication Funds	454	96
Purchasing Funds	1,808	1
Special District Loans Funds		16
Risk Financing	370	822
Fleet Services	394	243
Other Miscellaneous Funds	35	291
Total Internal Service Funds	3,061	1,469
Trust and Agency Funds:		
Pension Trust Fund	1,697	5
Property Tax Collection Funds	1,788	4,706
Interest Apportionment Fund		8,782
County Departmental Funds	22,516	57,850
Special Purpose Funds	9,969	23,404
Funds Held for Special & School Districts Funds	4,773	39,658
Total Trust & Agency Funds	40,743	134,405
Total Due From - Due To	$201,453	$201,453

H. INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

	Advances To Other Funds	Advances From Other Funds
General Fund	$ 7,045	$
Special Revenue Funds:		
County Service Area Funds		753
Flood Control District Funds	157	
Total Special Revenue Funds	157	753
Debt Service Funds:		
Nonprofit Corporation Funds	587	
Redevelopment Agency Funds		287
Total Debt Service Funds	587	287
Capital Projects Funds:		
Redevelopment Agency Funds		3,198
Enterprise Funds:		
Airport Fund	2,504	
Sanitation Districts Fund	135	377
Solid Waste		6,200
Total Enterprise Funds	2,639	6,577
Internal Service Funds:		
Special District Loans Funds	543	
Total Internal Service Funds	543	
Trust and Agency Funds:		
Funds Held for Special & School Districts Funds		156
Total Advances To - Advances From	$ 10,971	$ 10,971

I. RESIDUAL EQUITY TRANSFER

During fiscal year 1996/97 the General Fund made a residual equity transfer of $2.13 million to the newly established Fleet Internal Service Fund (FISF). This amount was recorded in the FISF as contributed capital.

J. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide airport, liquid and solid waste, and transit services. Segment information for the year ended June 30, 1997, for those funds and eight sanitation districts for which the Board of Supervisors has oversight responsibility was as follows (In Thousands):

	Airport	Liquid Waste	Transit	Solid Waste	Sanitation Districts	Totals
Operating Revenue	$ 3,429	$4,589	$7,803	$42,071	$16,713	$ 74,605
Depreciation	664	39	633	1,183	1,494	4,013
Operating Income (Loss)	(1,466)	(149)	(717)	(26,141)	3,320	(25,153)
Tax Revenue	0	0	0	0	35	35
Grant Revenue	2,221	0	0	579	142	2,942
Other Nonoperating Revenue	285	46	106	23,460	2,166	26,063
Nonoperating Expenses	42	21	0	120,314	173	120,550
Nonoperating Income or (Loss)	2,464	25	106	(96,275)	2,170	(91,510)
Net Income (Loss)	935	(300)	(611)	(59,090)	5,456	(53,610)
Capital Contributions	1,389	0	0	0	541	1,930
Plant, Property and Equipment:						
Additions	4,050	23	0	4,530	1,232	9,835
Deletions	57	65	0	56	59	237
Net Working Capital	8,095	1,190	(85)	24,074	39,949	73,223
Total Assets	28,415	1,682	6,446	94,855	89,250	220,648
Total Equity	28,073	1,271	2,910	(9,759)	86,972	109,467
Long-Term Liabilities	102	218	0	89,986	523	90,829

K. CONTRIBUTED CAPITAL

During fiscal year 1996/97, contributed capital increased or decreased by the following amounts (In Thousands):

	Enterprise Funds				
SOURCE	Airport	Liquid Waste	Transit	Solid Waste	Sanitation Districts
Developer's Contributions					$ 541
Government's Contributions	$ 1,389				
Total Additions (Reductions)	1,389	0	0	0	541
Accumulated Depreciation on Grant Funded Fixed Assets			$(4,580)		
Contributed Capital, July 1	$14,533	$695	$7,575	$5,708	$20,700
Contributed Capital, June 30	$15,922	$695	$2,995	$5,708	$21,241

	Internal Service Funds					
Source	Road And Communication Equipment	Purchasing	Special District Loans	Risk Financing	Fleet	Other Misc.
Governments' Contributions					$10,580	
Total Additions (Reductions)	0	0	0	0	0	0
Contributed Capital, July 1	$12,469	$1,171	$ 906	$ 0	$ 0	$ 4
Contributed Capital, June 30	$12,469	$1,171	$ 906	$ 0	$10,580	$ 4

4. OTHER NOTE DISCLOSURES

A. COMMITMENTS AND CONTINGENCIES

(1) Litigation

In addition to the accrued liability for litigation and Workers Compensation claims described in Note 4B, the County has a potential liability of $14.1 million that could result if unfavorable final decisions were rendered in numerous lawsuits to which the County is a named defendant. Appropriations are budgeted annually for those portions of obligations coming due that fiscal year. Estimates of potential liabilities described above include estimates of claims incurred, but not reported at June 30, 1997.

(2) Unrecorded Leave Benefits

County employees have unrecorded accumulated benefits of approximately $82 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time-off for which employees are eligible for payment upon separation has been recorded as current or long-term liabilities in the appropriate funds or Long-Term Debt Account Group as described in Note 1F.

(3) Tax and Revenue Anticipation Notes

At June 30, 1997, $210 million of Tax and Revenue Anticipation Notes issued during fiscal year 1996/97 were still outstanding. Monies for complete redemption of these notes were fully segregated with an independent trustee at June 30, 1997, and subsequently used to redeem the notes on September 30, 1997. On July 1, 1997, the County issued $225 million of Tax and Revenue Anticipation notes to finance fiscal year 1997/98 General Fund cash flow requirements. The issues will be redeemed on September 30, 1998.

(4) Teeter Obligation Commercial Paper Notes

On November 29, 1995, the County issued $25.9 million in taxable and $42.4 million in tax-exempt commercial paper notes (CP) to provide ongoing financing for tax apportionments to taxing jurisdictions within the County in the amount of delinquent secured property taxes due these districts. The notes are secured by delinquent secured property tax collections. Additionally, in June 1996 and June 1997, another $37.5 million and $32.7 million, respectively in tax exempt CP were issued to provide similar financing. No CP can be issued for a period longer than 270 days. At June 30, 1997, the outstanding balances of CP were $10.2 and $67.2 million for taxable and tax-exempt notes, respectively.

(5) Third Party Debt

Mortgage Revenue Bonds

Single Family Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single-family residences.
The purpose of this program is to provide low interest rate home mortgage loans to persons of low or moderate income who are unable to qualify for conventional mortgages at market rates. Multi-family Housing Revenue Bonds are issued to provide construction and permanent financing to developers of multi-family residential rental projects located in the County to be partially occupied by persons of low or moderate income. Between December 1985 and December 1995, the County issued $70.2 million of Mortgage Revenue Bonds of which $37.5 million were still outstanding on June 30, 1997.

Industrial Development Revenue Bonds

Industrial Development Revenue Bonds have been issued to provide financial assistance for the acquisition, construction, and installation of facilities for industrial, commercial, or business purposes to mutually benefit the citizens of the County. The County issued $3.5 million of Industrial Development Revenue Bonds in October 1987 of which $2.4 million were still outstanding on June 30, 1997.

Mortgage Revenue Bonds and Industrial Development Revenue bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues and other amounts derived solely from home mortgage and developer loans secured by first deeds of trust, irrevocable letters of credit, and irrevocable surety bonds. In the opinion of County officials, these bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability for these bonds have been recorded in the General Long-Term Debt Account Group.

(6) Federal Programs

The County participates in a number of federal financial assistance programs. Although these programs have been audited through June 30, 1996, in accordance with the provisions of the Single Audit Act of 1984, the resolution of previously identified questioned costs has not occurred. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

(7) SDCERA

SDCERA is party to managed future contracts, financial instruments with off-balance sheet risk, to generate earnings and to hedge the investments in fixed income securities and common stocks, thereby reducing its own exposure to fluctuations in market conditions. These contracts include, but are not limited to contracts for delayed delivery of securities, commodities or currencies in which the seller agrees to make delivery at a specified future date of a specified instrument at a specified price or yield. Risks arise from the possible inability of counterparties to meet the terms of their contract. The risk of accounting loss from this off-balance sheet financial instrument includes the credit risks and the possibility that future changes in market prices may make such a financial instrument less valuable (market risk).

Not reflected in the pension trust fund financial statements are commitments to acquire real estate totaling $19 million.

(8) Subsequent Event - Sale of Solid Waste System

In 1991, the County entered into a series of contracts for the construction and operation of a large scale waste processing facility in the City of San Marcos (the "North County Recycling Center"). The majority of the costs of the North County Recycling Center were financed in 1991 by the issuance of $134.1 million Solid Waste Revenue Bonds (the "NCRC Bonds") by the California Pollution Control Financing Authority. In connection with the development of the North County Recycling Center and the issuance of the NCRC Bonds, the County entered into a service agreement (the "Service Agreement") with North County Resource Recovery Associates ("NCRRA"), the owner/operator of the North County Recycling Center, which required the County to deliver (or cause the delivery of) specified amounts of solid waste to the North County Recycling Center, and to pay a service fee whether or not such waste was delivered. In addition to the Service Agreement, the County also entered into an agreement (the "Consent and Agreement") with the issuer of the letter of credit covering the payment of principal and interest on the NCRC Bonds.

Within eighteen months of opening the plant, three outstanding factors concerning the Facility's operation had the effect of placing considerable financial stress on the Solid Waste System. These factors included the service fee payment obligation under the Service Agreement, the minimum solid waste delivery commitment under the Agreement, and the declining waste delivery tonnage's to the Solid Waste System. Since the bonds were issued, the total amount of solid waste generated declined significantly below initial projections and several cities in the County have committed to disposal outside the System. Additionally, litigation involving compliance with the conditional use permit for the San Marcos landfill was adjudicated with the result that the San Marcos facility became non-operational. Litigation pending against the County sought a permanent closure of the facility. In July 1996, the County undertook various actions to terminate the Service Agreement with NCRRA.

In order to satisfy the NCRRA's financial requirements, a payment of $120.3 million was made to allow NCRRA to defease the aforementioned Solid Waste Revenue Bonds. A number of financial instruments and agreements were used to provide these funds. Separate agreements substituting a $19 million surety bond and a $20.8 million line of credit were used to replace cash debt service reserves on various outstanding County financings. By using these cash reserves for current year debt service, funds normally budgeted for current year debt service, along with other cash reserves, could be used to eliminate these contractual obligations. The cost incurred to eliminate the contractual obligations described above is reflected as a nonoperating "Other" expense in the Solid Waste Enterprise Fund.

In December 1996, the Board of Supervisors authorized the divestiture of the Solid Waste System. In August 1997, as a result of competitive bidding, the County entered into a contract of sale with Allied Waste Industries, Inc. For the sum of $179.1 million, the sale included the transfer of title to all active landfills, title to the NCRC, and the transfer of all active landfill closure and post closure liabilities. The County has not determined the financial impact of this sale in the subsequent fiscal year.

B. RISK MANAGEMENT

The County operates a Risk Management Program, whereby it is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, general liability, and workers' compensation. The County purchases insurance for property damage, certain casualty claims, and loss of money up to $10,000 per selected site locations. The amount and coverage remains the same as in the prior year. Settlements in the areas covered have not exceeded insurance coverage for each of the past three fiscal years. During fiscal year 1994/95, the County established an Internal Service Fund (ISF) to report all of its uninsured risk management activities. Risk management liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. An actuarial evaluation was used to determine the outstanding liabilities at June 30, 1997, to include an estimate of claims incurred but not reported. The actuarial estimate was based partially on the experience of similar governmental entities and included the effects of specific incremental claim adjustment expenses, salvage and subrogation if such factors could be estimated. This estimate may be modified in future years to reflect the historical accumulation of the County's actual claims experience. At June 30, 1997, the amount of these liabilities was estimated at $76.4 million, including $23.9 million in public liability and $52.5 million in workers' compensation. Initial funding for the ISF was provided through a residual equity transfer from the General Fund to contributed capital of the ISF. The County began allocating the cost of providing claims service to all its operating funds as a "premium" charge expressed as a percentage of payroll beginning fiscal year 1995/96. Changes in the balances of claim liabilities for fiscal year 1995/96 and 1996/97 were as follows (In Thousands):

	Beginning-of-Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
1995/96	$92,333	$24,583	$(23,389)	$93,527
1996/97	93,527	229	(17,346)	76,410

Also, the County, in compliance with the Tax Reform Act of 1986 and subsequent U.S. Treasury Regulations, has performed arbitrage rebate calculations to determine probable amounts due to the Federal government. An estimate of probable arbitrage rebate in the amount of $124,000 has been included in the General Long-Term Debt Account Group.

C. JOINT VENTURE

The County is a participant with 16 incorporated cities in a joint venture to operate an emergency services organization for the purpose of providing regional planning and mutual assistance in the event of an emergency or disaster in the region including accidents involving hazardous waste. The organization is governed by the Unified Disaster Council composed of one voting member from each represented jurisdiction. A contractual agreement requires that the cities provide one half of the total required funding each year. The County, by agreement, also provides one half of the required yearly funding. Any participant may terminate participation in the agreement by giving 120 days notice prior to the beginning of the next fiscal year. Total participant contributions for the1996/97 fiscal year were $760,312. The organization had a cumulative surplus of $267,225 at June 30, 1997.

D. JOINTLY GOVERNED ORGANIZATIONS

The County Board of Supervisors jointly governs two service authorities, the Service Authority for Abandoned Vehicles and the Service Authority for Freeway Emergencies. These Authorities are governed by two seven-member boards, consisting of representatives from the

city councils of the incorporated cities within the County and two members of the County Board of Supervisors. The purpose of the authorities is to provide for the removal of abandoned vehicles on streets and highways and to provide for freeway emergency call boxes on major freeways within the County, respectively. Funding for the authorities is derived from vehicle license fee surcharges, which are collected by the State and deposited into the County Treasury. The County provides minimal administrative staff support for these authorities.

The County Board of Supervisors and the San Diego City Council jointly govern the San Diego Consortium & Private Industry Council (the "Consortium"). The Consortium's Board of Directors consists of two members of the County Board of Supervisors, two members from the San Diego City Council and one member of a charitable organization. The purpose of the Consortium is to provide employment training to area residents. Funding for such training is provided by State and Federal grants.

The County also jointly governs the San Dieguito River Valley Authority, the Serra Cooperative Library System, Southern California Regional Training and Development Center, and the Van Horn Regional Treatment Facility. The governing boards of these entities consists of representatives from the County and/or other regional governments and other counties. The County does not appoint a voting majority to the above boards. Services provided by these entities include park land acquisition, coordination of library services, regional governmental training, and treatment of emotionally disturbed youth.

E. SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM

(1) Plan Description

The SDCERA administers a single-employer defined benefit pension plan which provides retirement, disability, and death benefits for plan members and beneficiaries pursuant to the County Retirement Law of 1937 enacted and amended by the State legislature. The plan is integrated with the Federal Social Security System. Cost-of-living adjustments are provided to members and beneficiaries at the discretion of the SDCERA Board of Retirement. SDCERA issues a publicly available financial report that includes financial statements and required supplementary information for the pension plan. The financial report may be obtained by writing to the San Diego County Employees Retirement Association, 1495 Pacific Highway, Suite 400, San Diego, California 92101 or by calling (619) 515-6800.

(2) Basis of Accounting and Fair Value of Investments (See Notes 1D and 1F, respectively).

(3) Funding Policy

State statutes require member contributions to be actuarially determined to provide a specific statutory level of benefit. Member contribution rates, as a percentage of salary, vary according to age at entry, benefit tier level, and certain negotiated contracts which provide for the County to pay a portion of the employees' contribution. Member contribution rates (weighted average) expressed as a percentage of salary are 5.33% for general members and 7.97% for safety members. The County is also required by State statutes to contribute at an actuarially determined rate; the current rates, expressed as a percentage of covered payroll, are -.60% for general members and 2.28% for safety members.

(4) Annual Pension Cost

For Fiscal Year 1996/97, the annual pension cost of $23.3 million for the SDCERA pension plan was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 1995, actuarial evaluation using the

entry age actuarial cost method. The actuarial assumptions included (a) 8% investment rate of return; (b) projected salary increases of 5.5%. Both (a) and (b) included an inflation component of 5%. The Actuarial value of assets was determined using techniques that smooth the effects of short term volatility in the market value of investments over a five year period. Any unfunded actuarially accrued liability would be funded as a level percentage of projected payroll over a closed five year period.

(5) Schedule of Funding Progress (In Millions):

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/(c)
6/30/95	$2,172.9	$2,148.6	$ 0	101.1%	$550.7	0%
6/30/96	2,370.5	2,340.7	0	101.3%	561.7	0%
6/30/97	2,688.1	2,487.9	0	108.0%	581.4	0%

(6) Three-Year Trend Information (In Thousands):

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/95	$33,305	100%	$ 0
6/30/96	37,534	100%	0
6/30/97	23,269	100%	0

(7) Postretirement Health Care Benefits:

Depending on the availability of fund earnings, SDCERA provides postretirement health care benefits on a pay as you go basis for retirees who have had at least ten years employment with the County. SDCERA contributes health insurance premiums for five sponsored health maintenance organizations of $160 per month for each retiree under the age of 65 with 20 or more years of service and $83 per month for each retiree over the age of 65 with 10 or more years of service plus a cost of living adjustment based on years since retirement. Premium amounts in excess of these amounts are paid by the retiree. SDCERA also reimburses a fixed amount of $31 per month for a Medicare supplement for each retiree over age 65. State statutes governing County retirement systems provide authority for SDCERA, with the consent of the SDCERA Board of Directors, to make such payments from interest earnings in excess of interest required to be credited to specific statutory reserves. SDCERA is not obligated to provide such benefits in future years and retired employees have no vested rights to receive such benefits. Accordingly, these postretirement health care benefits are not defined benefits as are pension plan benefits. Approximately 7,600 retirees or surviving spouses are eligible to receive these benefits. SDCERA recognizes the cost of providing those benefits by expending annual insurance premiums, which approximated $7 million for fiscal year 1996/97. A reserve established by the SDCERA Board of Directors for the payment of postretirement health care benefits was approximately $28 million at June 30, 1997, a $1 million increase from the previous fiscal year.

(8) Equity and Bond Swaps and Futures Contracts:

SDCERA utilizes various financial instruments such as equity and bond interest rate swap agreements and stock and bond futures contracts in order to synthetically create

exposure to the equity and bond markets. These financial instruments are intended to be equivalent to the asset they are designed to emulate and SDCERA management believes such investments offer significant advantages over the direct investment in securities including lower transaction fees and custody costs. The SDCERA governing board of directors has adopted a policy whereby specified amounts of cash and certain securities equal the exposures resulting from these agreements.

The use of swap agreements does expose the pension trust fund to the risk of dealing with financial counterparties and their ability to meet the terms of the contracts. Forward contracts for the purchase of certain commodities are reported at fair value in the financial statements. Obligations to purchase the commodities are not recognized until the commodities are delivered.

F. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

The assets and liabilities of the deferred compensation plan are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1997, are valued at $216.1 million and are reported at market value.

It is the opinion of the County legal counsel that the County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor.

Pursuant to governmental regulations affecting deferred compensation plans, the County intends to amend this plan in fiscal year 1997/98. See discussion of Governmental Standards Statement No. 32 in note 4G.

G. NEW GOVERNMENTAL ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 28, "Accounting and Financial Reporting for Securities Lending Transactions," which establishes accounting and reporting standards for these transactions. The County has adopted the new standards for the current year. The adoption of this standard has resulted in a restatement of the pension trust fund in the prior year to reflect an increase of $118.5 million in assets and a $118.5 million increase in pension trust fund liabilities. Net assets held in trust for pension benefits in the pension trust fund remained unchanged for the prior year.

The Governmental Accounting Standards Board has also issued Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", which establishes reporting standards for certain investments held by internal investment pools and all investments held by external investment pools. The County has not adopted the new standard for the current year but must adopt the new requirement during the fiscal year ending June 30, 1998. The County has not determined the effect on the financial statements in the year of adoption.

The Governmental Accounting Standards Board in October 1997 issued Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", which establishes accounting and reporting standards for deferred compensation plans established in accordance with section 457 of the Internal Revenue Code. The County has not adopted the new standard for the current year but must adopt the standard for the fiscal year beginning July 1, 1999.

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
JUNE 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 2

ASSETS	1997	1996
Equity in Pooled Cash and Investments	$ 8,614	28,940
Cash with Fiscal Agent	214,551	228,137
Collections in Transit	1,055	849
Imprest Cash	213	187
Taxes Receivable (Schedule 3)	219	1,775
Accounts and Notes Receivable, net of allowance of $669 in 1997 ($830 in 1996)	126,611	123,259
Due from Other Funds	95,245	60,907
Advances to Other Funds	7,045	6,950
Inventory of Material and Supplies	10,722	11,161
Deposits with Others		15
Total Assets	$ 464,275	462,180
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 26,407	32,769
Accrued Payroll	18,441	15,763
Amount Due for Tax and Revenue Anticipation Notes	212,297	226,932
Due to Other Funds	45,561	10,526
Advances from Other Funds		60
Deferred Revenue	39,719	42,589
Total Liabilities	342,425	328,639
Fund Balances:		
Reserved for Encumbrances	33,290	59,492
Reserved for Loans	13,567	12,195
Reserved for Deposits with Others		15
Reserved for Inventory of Material and Supplies	10,722	11,161
Unreserved:		
Designated for Subsequent Years' Expenditures	14,488	11,559
Undesignated	49,783	39,119
Total Fund Balances (Statement 2A)	121,850	133,541
Total Liabilities and Fund Balances	$ 464,275 (Statement 1A)	462,180

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 2A

		1997	1996
Revenues:			
Taxes	$	270,881	275,298
Licenses, Permits and Franchises		20,958	20,311
Fines, Forfeitures and Penalties		21,100	16,248
Revenue from Use of Money and Property		14,289	17,093
Aid from Other Governmental Agencies - State		864,125	850,872
Aid from Other Governmental Agencies - Federal		514,816	548,733
Aid from Other Governmental Agencies - Other		8,552	7,786
Charges for Current Services		152,128	153,101
Other Revenue		24,778	13,719
Total Revenues		1,891,627	1,903,161
Expenditures:			
General		184,397	171,373
Public Protection		500,763	476,290
Public Ways and Facilities		1,181	1,335
Health		253,828	249,569
Public Assistance		865,278	943,789
Education		228	238
Recreational and Cultural		6,281	6,222
Capital Outlay		6,653	1,849
Debt Service		15,196	16,866
Total Expenditures		1,833,805	1,867,531
Excess of Revenues Over (Under) Expenditures		57,822	35,630
Other Financing Sources (Uses):			
Issuance of Lease Purchase		6,653	1,849
Operating Transfers In		40,951	37,749
Operating Transfers (Out)		(114,547)	(53,730)
Total Other Financing Sources (Uses)		(66,943)	(14,132)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)		(9,121)	21,498
Fund Balance - Beginning of Year		133,541	111,148
Residual Equity Transfer In(Out)		(2,131)	
Increase (Decrease) in Reserve for Inventory of Materials and Supplies		(439)	895
Fund Balance - End of Year (Statement 2)	$	121,850	133,541

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	270,881		270,881	261,888	8,993
Licenses, Permits, and Franchises	20,958		20,958	20,840	118
Fines, Forfeitures, and Penalties	21,100		21,100	21,797	(697)
Revenue from the Use of Money and Property	14,289		14,289	14,946	(657)
Aid from Other Governmental Agencies					
State	864,125		864,125	884,543	(20,418)
Federal	514,816		514,816	576,276	(61,460)
Other	8,552		8,552	8,783	(231)
Charges for Current Services	152,128		152,128	151,607	521
Other Revenue	24,778	(150)	24,628	18,128	6,500
Total Revenue	1,891,627	(150)	1,891,477	1,958,808	(67,331)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1:					
Salaries and Employee Benefits	482		482	486	4
Services and Supplies	23	1	24	25	1
Total	505	1	506	511	5
Supervisor, District #2:					
Salaries and Employee Benefits	472		472	476	4
Services and Supplies	20	1	21	23	2
Fixed Assets	18		18	18	
Total	510	1	511	517	6
Supervisor, District #3:					
Salaries and Employee Benefits	514		514	518	4
Services and Supplies	17	7	24	43	19
Total	531	7	538	561	23
Supervisor, District #4:					
Salaries and Employee Benefits	465		465	474	9
Services and Supplies	20	2	22	22	
Other Charges	13		13	19	6
Total	498	2	500	515	15

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont)					
Legislative and Administrative: (Cont)					
Supervisor, District #5:					
Salaries and Employee Benefits	587		587	594	7
Services and Supplies	14	4	18	20	2
Fixed Assets	2		2	2	
Total	603	4	607	616	9
Board of Supervisors:					
Salaries and Employee Benefits	79		79	159	80
Services and Supplies	24		24	25	1
Total	103		103	184	81
Clerk, Board of Supervisors:					
Salaries and Employee Benefits	1,587		1,587	1,711	124
Services and Supplies	683	48	731	731	
Fixed Assets	5		5	7	2
Expenditure Transfer & Reimb	(9)		(9)		9
Total	2,266	48	2,314	2,449	135
Chief Administrative Office:					
Salaries and Employee Benefits	3,381		3,381	3,388	7
Services and Supplies	4,643	365	5,008	5,489	481
Other Charges	4		4	8	4
Fixed Assets	25		25	32	7
Total	8,053	365	8,418	8,917	499
Community Enhancement:					
Other Charges	2,293	12	2,305	2,312	7
Total	2,293	12	2,305	2,312	7
Community Services:					
Salaries and Employee Benefits	330		330	339	9
Services and Supplies	2		2	3	1
Total	332		332	342	10

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont)					
Legislative and Administrative: (Cont)					
Public Safety:					
Salaries and Employee Benefits	296		296	311	15
Services and Supplies	3		3	3	
Total	299		299	314	15
Land Use & Environment:					
Salaries and Employee Benefits	390		390	411	21
Services and Supplies	3		3	3	
Total	393		393	414	21
Health/Human Services:					
Salaries and Employee Benefits	127		127	155	28
Services and Supplies		1	1	7	6
Total	127	1	128	162	34
Total Legislative and Administrative	16,513	441	16,954	17,814	860
Finance:					
Auditor and Controller:					
Salaries and Employee Benefits	14,274		14,274	14,759	485
Services and Supplies	1,102	221	1,323	1,721	398
Other Charges	5	41	46	70	24
Fixed Assets	64	220	284	302	18
Total	15,445	482	15,927	16,852	925
Assessor:					
Salaries and Employee Benefits	17,717		17,717	18,107	390
Services and Supplies	2,753	578	3,331	4,028	697
Fixed Assets	1,084	291	1,375	1,776	401
Total	21,554	869	22,423	23,911	1,488
Treasurer - Tax Collector:					
Salaries and Employee Benefits	3,556		3,556	3,696	140
Services and Supplies	1,683	181	1,864	2,250	386
Fixed Assets	81	360	441	447	6
Total	5,320	541	5,861	6,393	532
Total Finance	42,319	1,892	44,211	47,156	2,945

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont)					
Counsel:					
County Counsel:					
Salaries and Employee Benefits	8,539		8,539	8,563	24
Services and Supplies	554	170	724	728	4
Fixed Assets	229	58	287	287	
Total Counsel	9,322	228	9,550	9,578	28
Personnel:					
Department of Human Resourses:					
Salaries and Employee Benefits	5,080		5,080	5,243	163
Services and Supplies	2,268	274	2,542	3,149	607
Fixed Assets	94		94	95	1
Total	7,442	274	7,716	8,487	771
Equal Opportunity Management:					
Salaries and Employee Benefits	375		375	388	13
Services and Supplies	36		36	36	
Total	411		411	424	13
Civil Service Commission:					
Salaries and Employee Benefits	257		257	257	
Services and Supplies	18	4	22	22	
Total	275	4	279	279	
Total Personnel	8,128	278	8,406	9,190	784
Elections:					
Registrar of Voters:					
Salaries and Employee Benefits	2,724		2,724	2,802	78
Services & Supplies	2,335	121	2,456	2,506	50
Other Charges	1,528	1	1,529	1,530	1
Total Elections	6,587	122	6,709	6,838	129

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont)					
Property Management:					
General Services:					
Salaries and Employee Benefits	18,024		18,024	18,399	375
Services and Supplies	13,977	1,039	15,016	15,121	105
Other Charges		24	24	24	
Fixed Assets	83	79	162	167	5
Expenditure Transfer	(1,442)	(36)	(1,478)	(1,738)	(260)
Total	30,642	1,106	31,748	31,973	225
Public Services Utilities:					
Services and Supplies	17,849	60	17,909	17,910	1
Other Charges	585	171	756	1,025	269
Expenditure Transfer	(1,031)		(1,031)	(895)	136
Total	17,403	231	17,634	18,040	406
Property Management:					
Services and Supplies	3,657	1,095	4,752	6,207	1,455
Expenditure Transfer		(281)	(281)		281
Total	3,657	814	4,471	6,207	1,736
Countywide Rents & Leases:					
Services and Supplies	9,319	18	9,337	9,425	88
Expenditure Transfer	(1,349)		(1,349)	(1,308)	41
Total	7,970	18	7,988	8,117	129
Total Property Management	59,672	2,169	61,841	64,337	2,496
Other General:					
Electronic Data Processing:					
Salaries and Employee Benefits	11,425		11,425	11,537	112
Services and Supplies	4,847	538	5,385	5,451	66
Other Charges	700	44	744	744	
Fixed Assets	180		180	183	3
Total	17,152	582	17,734	17,915	181
Electronic Systems & Equipment:					
Services and Supplies	8,235	1,357	9,592	9,658	66
Fixed Assets	1,279	322	1,601	1,601	
Expenditure Transfer	(292)	(4)	(296)	(308)	(12)
Total	9,222	1,675	10,897	10,951	54

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont)					
Other General: (Cont)					
Equipment Acquisitions:					
Services & Supplies	98		98	164	66
Other Charges	2,105	4	2,109	2,112	3
Fixed Assets	2,126	858	2,984	3,346	362
Total	4,329	862	5,191	5,622	431
Countywide - General Expenses :					
Services & Supplies	38		38	300	262
Other Charges	11,085	3,168	14,253	14,253	
Fixed Assets	30		30	30	
Total	11,153	3,168	14,321	14,583	262
Contingency Reserve:					
Reserves				3,818	3,818
Total Other General	41,856	6,287	48,143	52,889	4,746
Total General	184,397	11,417	195,814	207,802	11,988
Public Protection:					
Judicial:					
Superior Court:					
Salaries and Employee Benefits	33,356		33,356	33,423	67
Services and Supplies	9,434	288	9,722	9,953	231
Other Charges				5	5
Fixed Assets	561	132	693	722	29
Total	43,351	420	43,771	44,103	332
El Cajon Municipal Court:					
Salaries and Employee Benefits	5,631		5,631	5,957	326
Services and Supplies	661	137	798	801	3
Fixed Assets	136	20	156	196	40
Total	6,428	157	6,585	6,954	369
North County Municipal Court:					
Salaries and Employee Benefits	7,372		7,372	7,442	70
Services and Supplies	1,040	39	1,079	1,090	11
Fixed Assets	263	98	361	397	36
Total	8,675	137	8,812	8,929	117

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont)					
Judicial: (Cont)					
South Bay Municipal Court:					
Salaries and Employee Benefits	4,286		4,286	4,335	49
Services and Supplies	676	94	770	779	9
Fixed Assets	123	72	195	196	1
Total	5,085	166	5,251	5,310	59
San Diego Municipal Court:					
Salaries and Employee Benefits	16,709		16,709	16,880	171
Services and Supplies	2,126	83	2,209	2,209	
Other Charges				115	115
Fixed Assets	152		152	152	
Total	18,987	83	19,070	19,356	286
Municipal Court EDP Services:					
Salaries and Employee Benefits	316		316	667	351
Services and Supplies	209	132	341	368	27
Fixed Assets	18	45	63	66	3
Total	543	177	720	1,101	381
Municipal Court - Pretrial Services:					
Salaries and Employee Benefits	707		707	724	17
Services and Supplies	32	2	34	35	1
Fixed Assets	4		4	5	1
Total	743	2	745	764	19
Grand Jury:					
Salaries and Employee Benefits	51		51	51	
Services and Supplies	161		161	175	14
Fixed Assets	9		9	14	5
Total	221		221	240	19

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont)					
Judicial: (Cont)					
District Attorney:					
Salaries and Employee Benefits	63,205		63,205	65,162	1,957
Services and Supplies	10,847	2,321	13,168	13,576	408
Other Charges	1,432	666	2,098	2,103	5
Fixed Assets	1,012	1,954	2,966	3,206	240
Expenditure Transfer	(7,383)	(2,202)	(9,585)	(7,773)	1,812
Total	69,113	2,739	71,852	76,274	4,422
Office of Defender Services:					
Salaries and Employee Benefits	24,796		24,796	25,340	544
Services and Supplies	2,666	378	3,044	3,108	64
Fixed Assets	255	22	277	301	24
Total	27,717	400	28,117	28,749	632
Conflict Public Defender:					
Salaries and Employee Benefits	4,849		4,849	5,014	165
Services and Supplies	527	20	547	556	9
Total	5,376	20	5,396	5,570	174
Defense Attorney/Contract Admin:					
Services and Supplies	9,090	16	9,106	9,106	
Total	9,090	16	9,106	9,106	
Total Judicial	195,329	4,317	199,646	206,456	6,810
Police Protection:					
CAO\Sheriff:					
Salaries and Employee Benefits				1,751	1,751
Services and Supplies				89	89
Fixed Assets				1,231	1,231
Total				3,071	3,071

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont)					
Police Protection:					
Sheriff:					
Salaries and Employee Benefits	156,550		156,550	156,900	350
Services and Supplies	22,625	1,355	23,980	24,749	769
Other Charges	5,299	601	5,900	6,347	447
Fixed Assets	1,332	684	2,016	2,095	79
Expenditure Transfer & Reimb	(480)		(480)	(302)	178
Total	185,326	2,640	187,966	189,789	1,823
Marshall:					
Salaries and Employee Benefits	18,323		18,323	18,472	149
Services and Supplies	545	105	650	702	52
Fixed Assets	144	137	281	395	114
Total	19,012	242	19,254	19,569	315
Total Police Protection	204,338	2,882	207,220	212,429	5,209
Detention and Correction:					
Probation:					
Salaries and Employee Benefits	55,284	8	55,292	55,587	295
Services and Supplies	5,465	394	5,859	6,357	498
Other Charges	15,938	155	16,093	19,953	3,860
Fixed Assets	299	137	436	510	74
Expenditure Transfer	(161)		(161)	(280)	(119)
Total Detention and Correction	76,825	694	77,519	82,127	4,608
Protective Inspection:					
Agriculture:					
Salaries and Employee Benefits	5,103		5,103	5,103	
Services and Supplies	568	65	633	633	
Other Charges	26	40	66	66	
Fixed Assets	16	291	307	309	2
Total Protective Inspection	5,713	396	6,109	6,111	2

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont)					
Other Protection:					
Animal Control:					
Salaries and Employee Benefits	4,779		4,779	5,269	490
Services and Supplies	687	36	723	819	96
Total	5,466	36	5,502	6,088	586
LAFCO Administration:					
Other Charges	331		331	331	
Public Administrator:					
Salaries and Employee Benefits	1,876		1,876	1,904	28
Services and Supplies	214	18	232	233	1
Other Charges	107		107	107	
Total	2,197	18	2,215	2,244	29
Coroner:					
Salaries and Employee Benefits	2,725		2,725	2,760	35
Services and Supplies	526	10	536	538	2
Fixed Assets	40		40	40	
Total	3,291	10	3,301	3,338	37
Planning and Land Use:					
Salaries and Employee Benefits	3,637		3,637	3,922	285
Services and Supplies	883	301	1,184	1,506	322
Fixed Assets	15		15	15	
Expenditure Transfers		(7)	(7)		7
Total	4,535	294	4,829	5,443	614
Civil Assessment:					
Services and Supplies	2,738		2,738	2,738	
Total	2,738		2,738	2,738	
Total Other Protection	18,558	358	18,916	20,182	1,266
Total Public Protection	500,763	8,647	509,410	527,305	17,895

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation					
Services and Supplies	1,154	106	1,260	1,848	588
Fixed Assets	27		27	42	15
Expenditure Transfer		(94)	(94)		94
Total Public Ways and Facilities	1,181	12	1,193	1,890	697
Health:					
Health Services:					
Salaries and Employee Benefits	78,959		78,959	81,434	2,475
Services and Supplies	148,370	17,406	165,776	183,095	17,319
Other Charges	6,827	1,206	8,033	9,575	1,542
Fixed Assets	525	143	668	833	165
Expenditure Transfer	(1,013)	(14,011)	(15,024)	(1,049)	13,975
Total	233,668	4,744	238,412	273,888	35,476
Environmental Health:					
Salaries and Employee Benefits	17,481		17,481	18,095	614
Services and Supplies	2,539	423	2,962	3,217	255
Fixed Assets	177	68	245	523	278
Expenditure Transfer & Reimb	(37)		(37)		37
Total	20,160	491	20,651	21,835	1,184
Total Health	253,828	5,235	259,063	295,723	36,660
Public Assistance:					
Administration:					
Social Services:					
Salaries and Employee Benefits	130,147		130,147	133,459	3,312
Services and Supplies	100,041	1,895	101,936	104,923	2,987
Other Charges	613,905	473	614,378	652,657	38,279
Fixed Assets	844	232	1,076	1,640	564
Expenditure Transfer		(835)	(835)		835
Total Administration	844,937	1,765	846,702	892,679	45,977

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Assistance: (Cont)					
Other Assistance:					
Housing and Community Development:					
Salaries and Employee Benefits	3,982		3,982	4,322	340
Services and Supplies	4,558	6,888	11,446	12,345	899
Other Charges	918	1,518	2,436	2,497	61
Expenditure Transfer		(10,115)	(10,115)		10,115
Total	9,458	(1,709)	7,749	19,164	11,415
Area Agency on Aging:					
Salaries and Employee Benefits	4,716		4,716	4,946	230
Services and Supplies	7,073	476	7,549	8,702	1,153
Other Charges	4	2	6	7	1
Fixed Assets	11		11	12	1
Expenditure Transfer & Reimb	(921)		(921)	(957)	(36)
Total	10,883	478	11,361	12,710	1,349
Total Other Assistance	20,341	(1,231)	19,110	31,874	12,764
Total Public Assistance	865,278	534	865,812	924,553	58,741
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	195		195	212	17
Services and Supplies	33	3	36	41	5
Total Education	228	3	231	253	22
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation:					
Salaries and Employee Benefits	5,122		5,122	5,376	254
Services and Supplies	1,118	198	1,316	1,470	154
Other Charges	21	112	133	163	30
Fixed Assets	20	214	234	240	6
Expenditure Transfer		(52)	(52)		52
Total Recreational and Cultural Services	6,281	472	6,753	7,249	496

(Cont)

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 2B (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Capital Outlay:	6,653	(6,653)			
Debt Service:					
Interest on Notes and Warrants	15,196		15,196	19,218	4,022
Total Debt Service	15,196		15,196	19,218	4,022
Total Expenditures	1,833,805	19,667	1,853,472	1,983,993	130,521
Excess of Revenues Over (Under) Expenditures	57,822	(19,817)	38,005	(25,185)	63,190
Other Financing Sources (Uses):					
Issuance of Lease Purchases	6,653	(6,653)			
Operating Transfers In	40,951		40,951	41,419	(468)
Operating Transfers (Out)	(114,547)	(6,970)	(121,517)	(130,295)	8,778
Encumbrances, Beginning of Year		59,492	59,492	59,492	
Total Other Financing Sources (Uses)	(66,943)	45,869	(21,074)	(29,384)	8,310
Excess of Revenue Over (Under) Expenditures and Other Financing Sources(Uses)	(9,121)	26,052	16,931	(54,569)	71,500

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

SURVEY MONUMENT PRESERVATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

INMATE WELFARE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO RECEIVE TELEPHONE AND OTHER VENDING COMMISSIONS AND PROFITS FROM STORES OPERATED IN CONNECTION WITH THE COUNTY JAIL AND PROBATION FACILITIES. FUND EXPENDITURES, BY LAW, MUST BE SOLELY FOR THE BENEFIT, EDUCATION AND WELFARE OF CONFINED INMATES.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIR OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE AIRPORT ENTERPRISE FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION.

COUNTY SERVICE AREAS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD PARK, LIGHTING MAINTENANCE, FIRE PROTECTION OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. IT IS FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

TRIAL COURT OPERATIONS FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO THE OPERATIONS OF TRIAL COURTS. ALL STATE FUNDED EXPENDITURES ARE ACCOUNTED FOR IN THIS FUND. ALLOWABLE COURT OPERATIONS EXPENDITURES ARE DEFINED IN THE GOVERNMENT CODE AND THE CALIFORNIA RULES OF COURT. INTEREST EARNINGS MUST BE RETAINED AND USED FOR TRIAL COURT OPERATIONS EXPENDITURES.

OTHER SPECIAL DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES OR SERVICES.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 3

ASSETS	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
Equity in Pooled Cash and Investments	$ 12,110	302	33	60
Cash with Fiscal Agent				
Collections in Transit	8	2		
Imprest Cash	3			
Accounts and Notes Receivable, Net	4,655			
Due from Other Funds	3,108			3
Advances to Other Funds				
Inventory of Material and Supplies	705			
Deposits with Others	1,153			
Total Assets	$ 21,742	304	33	63
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 1,186			
Accrued Payroll	608			
Due to Other Funds	2,194			2
Advances from Other Funds				
Deferred Revenue				
Total Liabilities	3,988			2
Fund Balances:				
Reserved for Encumbrances	8,055	47		
Reserved for Loans				
Reserved for Deposits with Others				
Reserved for Inventory of Material and Supplies				
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	9,699	257	33	61
Total Fund Balances (Statement 3A)	17,754	304	33	61
Total Liabilities and Fund Balances	$ 21,742	304	33	63

(Cont)

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 3 (Cont)

ASSETS	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	SPECIAL AVIATION	CABLE TV
Equity in Pooled Cash and Investments	$ 899	2,899	2,713	230	1,672
Cash with Fiscal Agent					
Collections in Transit	9				50
Imprest Cash	2		8		
Accounts and Notes Receivable, Net			69		
Due from Other Funds	72	108	199	2	67
Advances to Other Funds					
Inventory of Material and Supplies	75				
Deposits with Others					
Total Assets	$ 1,057	3,007	2,989	232	1,789
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 180	24	334		4
Accrued Payroll	146				11
Due to Other Funds	187	92	379	129	73
Advances from Other Funds					
Deferred Revenue					
Total Liabilities	513	116	713	129	88
Fund Balances:					
Reserved for Encumbrances	184	135	670		32
Reserved for Loans					
Reserved for Deposits with Others					
Reserved for Inventory of Material and Supplies	75				
Unreserved:					
Designated for Subsequent Years' Expenditures	87				
Undesignated	198	2,756	1,606	103	1,669
Total Fund Balances (Statement 3A)	544	2,891	2,276	103	1,701
Total Liabilities and Fund Balances	$ 1,057	3,007	2,989	232	1,789

(Cont)

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 3 (Cont)

ASSETS	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
Equity in Pooled Cash and Investments	$ 7,352	279	12,367	2,308
Cash with Fiscal Agent		75		
Collections in Transit	2			
Imprest Cash				
Accounts and Notes Receivable, Net			6	
Due from Other Funds	76		94	26
Advances to Other Funds				157
Inventory of Material and Supplies				
Deposits with Others				54
Total Assets	$ 7,430	354	12,467	2,545
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$	35	493	105
Accrued Payroll			2	
Due to Other Funds	287		274	135
Advances from Other Funds			753	
Deferred Revenue				
Total Liabilities	287	35	1,522	240
Fund Balances:				
Reserved for Encumbrances	2,541		388	526
Reserved for Loans				157
Reserved for Deposits with Others				54
Reserved for Inventory of Material and Supplies				
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	4,602	319	10,557	1,568
Total Fund Balances (Statement 3A)	7,143	319	10,945	2,305
Total Liabilities and Fund Balances	$ 7,430	354	12,467	2,545

(Cont)

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 3 (Cont)

ASSETS	HOUSING AUTHORITY	TRIAL COURT OPERATIONS	OTHER SPECIAL DISTRICTS	TOTALS 1997	TOTALS 1996
Equity in Pooled Cash and Investments	$ 8,621	52	16,135	68,032	63,986
Cash with Fiscal Agent	8		1	84	59
Collections in Transit				71	430
Imprest Cash			1	14	13
Accounts and Notes Receivable, Net	10,584		697	16,011	17,385
Due from Other Funds	445	4,384	168	8,752	8,292
Advances to Other Funds				157	157
Inventory of Material and Supplies			162	942	943
Deposits with Others	18			1,225	249
Total Assets	$ 19,676	4,436	17,164	95,288	91,514
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 304		578	3,243	9,986
Accrued Payroll			189	956	940
Due to Other Funds	393	4,429	171	8,745	6,951
Advances from Other Funds				753	1,658
Deferred Revenue	740		682	1,422	1,239
Total Liabilities	1,437	4,429	1,620	15,119	20,774
Fund Balances:					
Reserved for Encumbrances			9,411	21,989	20,401
Reserved for Loans	10,240			10,397	10,126
Reserved for Deposits with Others				54	54
Reserved for Inventory of Material and Supplies			162	237	271
Unreserved:					
Designated for Subsequent Years' Expenditures				87	87
Undesignated	7,999	7	5,971	47,405	39,801
Total Fund Balances (Statement 3A)	18,239	7	15,544	80,169	70,740
Total Liabilities and Fund Balances	$ 19,676	4,436	17,164	95,288	91,514

(Statement 1A)

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 3A

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION
Revenues:				
Taxes	$ 13,374			
Licenses, Permits and Franchises	49			
Fines, Forfeitures and Penalties	11			22
Revenue from Use of Money and Property	611		2	
Aid from Other Governmental Agencies:				
State	38,099			
Federal	1,714			
Other	441			
Charges for Current Services	11,464	111		
Other Revenue	541	2	1	
Total Revenues	66,304	113	3	22
Expenditures:				
Current:				
General				
Public Protection				2
Public Ways and Facilities	60,947			
Health and Sanitation				
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	60,947			2
Excess of Revenues Over (Under) Expenditures	5,357	113	3	20
Other Financing Sources (Uses):				
Sale of Fixed Assets	2			
Operating Transfers In	72			
Operating Transfers (Out)	(1,316)	(72)		
Long-Term Debt Proceeds				
Total Other Financing Sources (Uses)	(1,242)	(72)		
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	4,115	41	3	20
Fund Balances - Beginning of Year	13,639	263	30	41
Residual Equity Transfer In(Out)				
Increase (Decrease) in:				
Reserve for Inventory of Material and Supplies				
Fund Balances - End of Year (Statement 3)	$ 17,754	304	33	61

(Cont)

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 3A (Cont)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	SPECIAL AVIATION	CABLE TV
Revenues:					
Taxes	$ 6,767				
Licenses, Permits and Franchises					1,402
Fines, Forfeitures and Penalties		837			
Revenue from Use of Money and Property	41	107	2,873	5	75
Aid from Other Governmental Agencies:					
State	448			224	
Federal	1				
Other		32	100		
Charges for Current Services	571		614		2
Other Revenue	81	212	18	1	15
Total Revenues	7,909	1,188	3,605	230	1,494
Expenditures:					
Current:					
General					675
Public Protection		751	2,914		
Public Ways and Facilities				129	
Health and Sanitation					
Public Assistance					
Education	9,147				
Recreational and Cultural					
Total Expenditures	9,147	751	2,914	129	675
Excess of Revenues Over (Under) Expenditures	(1,238)	437	691	101	819
Other Financing Sources (Uses):					
Sale of Fixed Assets	18				
Operating Transfers In	1,105		450		46
Operating Transfers (Out)	(311)	(375)	(895)		(1,246)
Long-Term Debt Proceeds					
Total Other Financing Sources (Uses)	812	(375)	(445)		(1,200)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(426)	62	246	101	(381)
Fund Balances - Beginning of Year	1,011	2,829	2,030	2	2,082
Residual Equity Transfer In(Out)					
Increase (Decrease) in:					
Reserve for Inventory of Material and Supplies	(41)				
Fund Balances - End of Year (Statement 3)	$ 544	2,891	2,276	103	1,701

(Cont)

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 3A (Cont)

	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
Revenues:				
Taxes	$		1,438	1,530
Licenses, Permits and Franchises	745			
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	300	71	408	71
Aid from Other Governmental Agencies:				
State			29	33
Federal			94	55
Other			35	11
Charges for Current Services			7,109	966
Other Revenue	101		157	120
Total Revenues	1,146	71	9,270	2,786
Expenditures:				
Current:				
General		1,789		
Public Protection			2,090	1,470
Public Ways and Facilities			1,035	
Health and Sanitation			3,132	
Public Assistance				
Education				
Recreational and Cultural	89		840	
Total Expenditures	89	1,789	7,097	1,470
Excess of Revenues Over (Under) Expenditures	1,057	(1,718)	2,173	1,316
Other Financing Sources (Uses):				
Sale of Fixed Assets			4	
Operating Transfers In		30,562		
Operating Transfers (Out)	(2,057)	(30,554)	(215)	
Long-Term Debt Proceeds		1,748		
Total Other Financing Sources (Uses)	(2,057)	1,756	(211)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(1,000)	38	1,962	1,316
Fund Balances - Beginning of Year	8,143	281	9,076	989
Residual Equity Transfer In(Out)			(93)	
Increase (Decrease) in:				
Reserve for Inventory of Material and Supplies				
Fund Balances - End of Year (Statement 3)	$ 7,143	319	10,945	2,305

(Cont)

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 3A (Cont)

	HOUSING AUTHORITY	TRIAL COURT OPERATIONS	OTHER SPECIAL DISTRICTS	TOTALS 1997	TOTALS 1996
Revenues:					
Taxes	$		506	23,615	22,388
Licenses, Permits and Franchises			4,964	7,160	6,276
Fines, Forfeitures and Penalties			214	1,084	618
Revenue from Use of Money and Property	527	32	606	5,729	5,164
Aid from Other Governmental Agencies:					
State		36,843	591	76,267	76,096
Federal	48,119		1,449	51,432	46,532
Other	4,122		3,835	8,576	9,423
Charges for Current Services			351	21,188	17,915
Other Revenue	660		270	2,179	1,576
Total Revenues	53,428	36,875	12,786	197,230	185,988
Expenditures:					
Current:					
General				2,464	1,543
Public Protection		1,152		8,379	5,401
Public Ways and Facilities			888	62,999	68,282
Health and Sanitation			11,440	14,572	15,827
Public Assistance	50,024			50,024	48,474
Education				9,147	8,735
Recreational and Cultural				929	887
Total Expenditures	50,024	1,152	12,328	148,514	149,149
Excess of Revenues Over (Under) Expenditures	3,404	35,723	458	48,716	36,839
Other Financing Sources (Uses):					
Sale of Fixed Assets				24	8
Operating Transfers In	1,619			33,854	33,455
Operating Transfers (Out)	(409)	(36,891)	(445)	(74,786)	(69,948)
Long-Term Debt Proceeds				1,748	1,049
Total Other Financing Sources (Uses)	1,210	(36,891)	(445)	(39,160)	(35,436)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	4,614	(1,168)	13	9,556	1,403
Fund Balances - Beginning of Year	13,625	1,175	15,524	70,740	69,303
Residual Equity Transfer In(Out)				(93)	
Increase (Decrease) in:					
Reserve for Inventory of Material and Supplies			7	(34)	34
Fund Balances - End of Year (Statement 3)	$ 18,239	7	15,544	80,169	70,740

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B

	ROAD		SURVEY MONUMENT PRESERVATION	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$ 13,374	46,660		
Licenses, Permits and Franchises	49	44		
Fines, Forfeitures and Penalties	11	11		
Revenue from Use of Money and Property	611	950		
Aid from Other Governmental Agencies:				
State	38,099	38,100		
Federal	1,714	11,240		
Other	441	210		
Charges for Current Services	11,464	19,994	111	100
Other Revenue	449	25		
Total Revenues	66,212	117,234	111	100
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities	68,968	140,905		
Health and Sanitation				
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	68,968	140,905		
Excess of Revenues Over (Under) Expenditures	(2,756)	(23,671)	111	100
Other Financing Sources (Uses):				
Sale of Fixed Assets	2			
Operating Transfers In	72	257		
Operating Transfers (Out)	(1,350)	(1,390)	(119)	(190)
Encumbrances, Beginning of Year	9,063	9,063	40	40
Total Other Financing Sources (Uses)	7,787	7,930	(79)	(150)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 5,031	(15,741)	32	(50)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	GRAZING LAND		FISH AND GAME PROPAGATION	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$			
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties			22	16
Revenue from Use of Money and Property	2			
Aid from Other Governmental Agencies:				
State				
Federal				
Other				
Charges for Current Services				
Other Revenue				
Total Revenues	2		22	16
Expenditures:				
Current:				
General				
Public Protection			2	39
Public Ways and Facilities				
Health and Sanitation				
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures			2	39
Excess of Revenues Over (Under) Expenditures	2		20	(23)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)				
Encumbrances, Beginning of Year				
Total Other Financing Sources (Uses)				
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 2		20	(23)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$ 6,767	6,723		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties			837	805
Revenue from Use of Money and Property	41	85	107	
Aid from Other Governmental Agencies:				
State	448	448		
Federal	1	1		
Other			32	
Charges for Current Services	571	453		
Other Revenue	58	71	168	
Total Revenues	7,886	7,781	1,144	805
Expenditures:				
Current:				
General				
Public Protection			886	1,257
Public Ways and Facilities				
Health and Sanitation				
Public Assistance				
Education	9,331	9,447		
Recreational and Cultural				
Total Expenditures	9,331	9,447	886	1,257
Excess of Revenues Over (Under) Expenditures	(1,445)	(1,666)	258	(452)
Other Financing Sources (Uses):				
Sale of Fixed Assets	18	18		
Operating Transfers In	1,105	1,105		
Operating Transfers (Out)	(311)	(312)	(375)	(381)
Encumbrances, Beginning of Year	240	240	535	535
Total Other Financing Sources (Uses)	1,052	1,051	160	154
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (393)	(615)	418	(298)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	INMATE WELFARE PROGRAM		SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:						
Taxes	$					
Licenses, Permits and Franchises					1,402	1,015
Fines, Forfeitures and Penalties						
Revenue from Use of Money and Property	2,873	2,446	5	23	75	
Aid from Other Governmental Agencies:						
State			224	496		
Federal				68		
Other	100					
Charges for Current Services	614	200		77	2	
Other Revenue	4				1	
Total Revenues	3,591	2,646	229	664	1,480	1,015
Expenditures:						
Current:						
General					706	717
Public Protection	3,426	3,493				
Public Ways and Facilities			129	676		
Health and Sanitation						
Public Assistance						
Education						
Recreational and Cultural						
Total Expenditures	3,426	3,493	129	676	706	717
Excess of Revenues Over (Under) Expenditures	165	(847)	100	(12)	774	298
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In	450	450			46	96
Operating Transfers (Out)	(1,053)	(1,102)			(1,247)	(1,247)
Encumbrances, Beginning of Year	618	618			654	654
Total Other Financing Sources (Uses)	15	(34)			(547)	(497)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 180	(881)	100	(12)	227	(199)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	PARK LAND DEDICATION		COUNTY SERVICE AREAS	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$		1,438	1,344
Licenses, Permits and Franchises	745	753		
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	300	321	408	81
Aid from Other Governmental Agencies:				
State			29	18
Federal			94	128
Other			35	20
Charges for Current Services			7,109	6,223
Other Revenue			71	831
Total Revenues	1,045	1,074	9,184	8,645
Expenditures:				
Current:				
General				
Public Protection			2,136	2,324
Public Ways and Facilities			1,089	2,116
Health and Sanitation			3,361	3,564
Public Assistance				
Education				
Recreational and Cultural	1,241	7,559	887	2,879
Total Expenditures	1,241	7,559	7,473	10,883
Excess of Revenues Over (Under) Expenditures	(196)	(6,485)	1,711	(2,238)
Other Financing Sources (Uses):				
Sale of Fixed Assets			4	
Operating Transfers In				
Operating Transfers (Out)	(3,446)	(3,445)	(227)	(229)
Encumbrances, Beginning of Year	2,159	2,159	440	440
Total Other Financing Sources (Uses)	(1,287)	(1,286)	217	211
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (1,483)	(7,771)	1,928	(2,027)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$ 1,530	1,093		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	71	60	527	
Aid from Other Governmental Agencies:				
State	33			
Federal	55	367	48,119	54,213
Other	11	1,091	4,122	774
Charges for Current Services	966	965		
Other Revenue	114	20	584	1,069
Total Revenues	2,780	3,596	53,352	56,056
Expenditures:				
Current:				
General				
Public Protection	1,996	4,174		
Public Ways and Facilities				
Health and Sanitation				
Public Assistance			50,024	57,419
Education				
Recreational and Cultural				
Total Expenditures	1,996	4,174	50,024	57,419
Excess of Revenues Over (Under) Expenditures	784	(578)	3,328	(1,363)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In			1,619	1,800
Operating Transfers (Out)			(409)	(409)
Encumbrances, Beginning of Year	597	597		
Total Other Financing Sources (Uses)	597	597	1,210	1,391
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,381	19	4,538	28

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	TRIAL COURT OPERATIONS		OTHER SPECIAL DISTRICTS	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$		506	570
Licenses, Permits and Franchises			4,964	6,740
Fines, Forfeitures and Penalties			214	175
Revenue from Use of Money and Property	32	24	606	215
Aid from Other Governmental Agencies:				
State	36,843	36,831	591	629
Federal			1,449	1,413
Other			3,835	3,752
Charges for Current Services			351	914
Other Revenue			79	
Total Revenues	36,875	36,855	12,595	14,408
Expenditures:				
Current:				
General				
Public Protection	1,152	1,152		
Public Ways and Facilities			902	1,196
Health and Sanitation			20,837	22,656
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	1,152	1,152	21,739	23,852
Excess of Revenues Over (Under) Expenditures	35,723	35,703	(9,144)	(9,444)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)	(36,891)	(36,891)	(445)	(469)
Encumbrances, Beginning of Year			6,055	6,055
Total Other Financing Sources (Uses)	(36,891)	(36,891)	5,610	5,586
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (1,168)	(1,188)	(3,534)	(3,858)

(Cont)

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3B (Cont)

	TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 23,615	56,390	(32,775)
Licenses, Permits and Franchises	7,160	8,552	(1,392)
Fines, Forfeitures and Penalties	1,084	1,007	77
Revenue from Use of Money and Property	5,658	4,205	1,453
Aid from Other Governmental Agencies:			
State	76,267	76,522	(255)
Federal	51,432	67,430	(15,998)
Other	8,576	5,847	2,729
Charges for Current Services	21,188	28,926	(7,738)
Other Revenue	1,528	2,016	(488)
Total Revenues	196,508	250,895	(54,387)
Expenditures:			
Current:			
General	706	717	11
Public Protection	9,598	12,439	2,841
Public Ways and Facilities	71,088	144,893	73,805
Health and Sanitation	24,198	26,220	2,022
Public Assistance	50,024	57,419	7,395
Education	9,331	9,447	116
Recreational and Cultural	2,128	10,438	8,310
Total Expenditures	167,073	261,573	94,500
Excess of Revenues Over (Under) Expenditures	29,435	(10,678)	40,113
Other Financing Sources (Uses):			
Sale of Fixed Assets	24	18	6
Operating Transfers In	3,292	3,708	(416)
Operating Transfers (Out)	(45,873)	(46,065)	192
Encumbrances, Beginning of Year	20,401	20,401	
Total Other Financing Sources (Uses)	(22,156)	(21,938)	(218)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 7,279	(32,616)	39,895

ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 13,374		13,374	46,660	(33,286)
Licenses, Permits and Franchises	49		49	44	5
Fines, Forfeitures and Penalties	11		11	11	
Revenue from Use of Money and Property	611		611	950	(339)
Aid from Other Governmental Agencies:					
State	38,099		38,099	38,100	(1)
Federal	1,714		1,714	11,240	(9,526)
Other	441		441	210	231
Charges for Current Services	11,464		11,464	19,994	(8,530)
Other Revenue	541	(92)	449	25	424
Total Revenues	66,304	(92)	66,212	117,234	(51,022)
Expenditures:					
Public Ways and Facilities:					
Public Ways:					
Salaries and Employee Benefits	24,197		24,197	26,043	1,846
Services and Supplies	32,204	35,358	67,562	100,755	33,193
Other Charges	4,026	516	4,542	13,306	8,764
Fixed Assets	520	94	614	801	187
Expenditure Transfer		(27,947)	(27,947)		27,947
Total Expenditures	60,947	8,021	68,968	140,905	71,937
Excess of Revenues Over (Under) Expenditures	5,357	(8,113)	(2,756)	(23,671)	20,915
Other Financing Sources (Uses):					
Sale of Fixed Assets	2		2		2
Operating Transfers In	72		72	257	(185)
Operating Transfers (Out)	(1,316)	(34)	(1,350)	(1,390)	40
Encumbrances, Beginning of Year		9,063	9,063	9,063	
Total Other Financing Sources (Uses)	(1,242)	9,029	7,787	7,930	(143)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 4,115	916	5,031	(15,741)	20,772

(Cont)

SURVEY MONUMENT PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Charges for Current Services	$ 111		111	100	11
Other Revenue	2	(2)			
Total Revenues	113	(2)	111	100	11
Other Financing Sources (Uses):					
Operating Transfers (Out)	(72)	(47)	(119)	(190)	71
Encumbrances, Beginning of Year		40	40	40	
Total Other Financing Sources (Uses)	(72)	(7)	(79)	(150)	71
Excess of Revenues Over (Under) Other Financing Sources (Uses)	$ 41	(9)	32	(50)	82

GRAZING LAND FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 2		2		2
Other Revenue	1	(1)			
Total Revenues	3	(1)	2		2
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 3	(1)	2		2

(Cont)

FISH AND GAME PROPAGATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Fines, Forfeitures and Penalties	$ 22		22	16	6
Expenditures:					
Public Protection:					
Other Protection:					
Services and Supplies				4	4
Other Charges	2		2	35	33
Total Expenditures	2		2	39	37
Excess of Revenues Over (Under) Expenditures	$ 20		20	(23)	43

(Cont)

COUNTY LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 6,767		6,767	6,723	44
Revenue from Use of Money and Property	41		41	85	(44)
Aid from Other Governmental Agencies:					
State	448		448	448	
Federal	1		1	1	
Charges for Current Services	571		571	453	118
Other Revenue	81	(23)	58	71	(13)
Total Revenues	7,909	(23)	7,886	7,781	105
Expenditures:					
Education:					
Library Services:					
Salaries and Employee Benefits	5,515		5,515	5,607	92
Services and Supplies	3,491	150	3,641	3,660	19
Fixed Assets	141	34	175	180	5
Total Expenditures	9,147	184	9,331	9,447	116
Excess of Revenues Over (Under) Expenditures	(1,238)	(207)	(1,445)	(1,666)	221
Other Financing Sources (Uses):					
Sale of Fixed Assets	18		18	18	
Operating Transfers In	1,105		1,105	1,105	
Operating Transfers (Out)	(311)		(311)	(312)	1
Encumbrances, Beginning of Year		240	240	240	
Total Other Financing Sources (Uses)	812	240	1,052	1,051	1
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (426)	33	(393)	(615)	222

(Cont)

ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Fines, Forfeitures and Penalties	$ 837		837	805	32
Revenue from Use of Money and Property	107		107		107
Aid from Other Governmental Agencies:					
Other	32		32		32
Other Revenue	212	(44)	168		168
Total Revenues	1,188	(44)	1,144	805	339
Expenditures:					
Public Protection:					
Other Protection:					
Services and Supplies	356	65	421	468	47
Fixed Assets	395	70	465	789	324
Total Expenditures	751	135	886	1,257	371
Excess of Revenues Over (Under) Expenditures	437	(179)	258	(452)	710
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers (Out)	(375)		(375)	(381)	6
Encumbrances, Beginning of Year		535	535	535	
Total Other Financing Sources (Uses)	(375)	535	160	154	6
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 62	356	418	(298)	716

(Cont)

INMATE WELFARE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 2,873		2,873	2,446	427
Aid from Other Governmental Agencies:					
Other	100		100		100
Charges for Current Services	614		614	200	414
Other Revenue	18	(14)	4		4
Total Revenues	3,605	(14)	3,591	2,646	945
Expenditures:					
Public Protection:					
Police Protection:					
Services and Supplies	2,464	187	2,651	2,674	23
Other Charges	144		144	148	4
Fixed Assets	306	325	631	671	40
Total Expenditures	2,914	512	3,426	3,493	67
Excess of Revenues Over (Under) Expenditures	691	(526)	165	(847)	1,012
Other Financing Sources (Uses):					
Operating Transfers In	450		450	450	
Operating Transfers (Out)	(895)	(158)	(1,053)	(1,102)	49
Encumbrances, Beginning of Year		618	618	618	
Total Other Financing Sources (Uses)	(445)	460	15	(34)	49
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 246	(66)	180	(881)	1,061

(Cont)

SPECIAL AVIATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 5		5	23	(18)
Aid from Other Governmental Agencies:					
State	224		224	496	(272)
Federal				68	(68)
Charges for Current Services				77	(77)
Other Revenue	1	(1)			
Total Revenues	230	(1)	229	664	(435)
Expenditures:					
Public Ways and Facilities:					
Transportation Terminals:					
Services and Supplies	129		129	676	547
Excess of Revenues Over (Under) Expenditures	$ 101	(1)	100	(12)	112

(Cont)

CABLE TV FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Licenses, Permits and Franchises	$ 1,402		1,402	1,015	387
Revenue from Use of Money and Property	75		75		75
Charges for Current Services	2		2		2
Other Revenue	15	(14)	1		1
Total Revenues	1,494	(14)	1,480	1,015	465
Expenditures:					
General:					
Communication:					
Salaries and Employee Benefits	397		397	405	8
Services and Supplies	151	31	182	185	3
Fixed Assets	127		127	127	
Total Expenditures	675	31	706	717	11
Excess of Revenues Over (Under) Expenditures	819	(45)	774	298	476
Other Financing Sources (Uses):					
Operating Transfers In	46		46	96	(50)
Operating Transfers (Out)	(1,246)	(1)	(1,247)	(1,247)	
Encumbrances, Beginning of Year		654	654	654	
Total Other Financing Sources (Uses)	(1,200)	653	(547)	(497)	(50)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (381)	608	227	(199)	426

(Cont)

PARK LAND DEDICATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Licenses, Permits and Franchises	$ 745		745	753	(8)
Revenue from Use of Money and Property	300		300	321	(21)
Other Revenue	101	(101)			
Total Revenues	1,146	(101)	1,045	1,074	(29)
Expenditures:					
Recreational and Cultural Services:					
Recreational Facilities:					
Other Charges	89	1,152	1,241	7,559	6,318
Excess of Revenues Over (Under) Expenditures	1,057	(1,253)	(196)	(6,485)	6,289
Other Financing Sources (Uses):					
Operating Transfers (Out)	(2,057)	(1,389)	(3,446)	(3,445)	(1)
Encumbrances, Beginning of Year		2,159	2,159	2,159	
Total Other Financing Sources (Uses)	(2,057)	770	(1,287)	(1,286)	(1)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (1,000)	(483)	(1,483)	(7,771)	6,288

(Cont)

COUNTY SERVICE AREAS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 1,438		1,438	1,344	94
Revenue from Use of Money and Property	408		408	81	327
Aid from Other Governmental Agencies:					
State	29		29	18	11
Federal	94		94	128	(34)
Other	35		35	20	15
Charges for Current Services	7,109		7,109	6,223	886
Other Revenue	157	(86)	71	831	(760)
Total Revenues	9,270	(86)	9,184	8,645	539
Expenditures:					
Public Protection:					
Fire Protection:					
Services and Supplies	1,479	40	1,519	1,676	157
Other Charges	611		611	642	31
Fixed Assets		6	6	6	
Total Protection	2,090	46	2,136	2,324	188
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	993	54	1,047	2,071	1,024
Other Charges	42		42	45	3
Total Public Ways and Facilities	1,035	54	1,089	2,116	1,027
Health and Sanitation:					
Hospital Care:					
Services and Supplies	3,129	229	3,358	3,561	203
Other Charges	3		3	3	
Total Health and Sanitation	3,132	229	3,361	3,564	203
Recreational and Cultural:					
Recreation Facilities:					
Salaries and Employee Benefits	73		73	165	92
Services and Supplies	766	47	813	1,284	471
Other Charges				598	598
Fixed Assets	1		1	832	831
Total Recreational and Cultural	840	47	887	2,879	1,992
Total Expenditures	7,097	376	7,473	10,883	3,410
Excess of Revenues Over (Under) Expenditures	2,173	(462)	1,711	(2,238)	3,949
Other Financing Sources (Uses):					
Sale of Fixed Assets	4		4		4
Operating Transfers (Out)	(215)	(12)	(227)	(229)	2
Encumbrances, Beginning of Year		440	440	440	
Total Other Financing Sources (Uses)	(211)	428	217	211	6
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,962	(34)	1,928	(2,027)	3,955

(Cont)

FLOOD CONTROL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 1,530		1,530	1,093	437
Revenue from Use of Money and Property	71		71	60	11
Aid from Other Governmental Agencies:					
State	33		33		33
Federal	55		55	367	(312)
Other	11		11	1,091	(1,080)
Charges for Current Services	966		966	965	1
Other Revenue	120	(6)	114	20	94
Total Revenues	2,786	(6)	2,780	3,596	(816)
Expenditures:					
Public Protection:					
Flood Control:					
Services and Supplies	1,470	526	1,996	4,124	2,128
Other Charges				50	50
Total Expenditures	1,470	526	1,996	4,174	2,178
Excess of Revenues Over (Under) Expenditures	1,316	(532)	784	(578)	1,362
Other Financing Sources (Uses):					
Encumbrances, Beginning of Year		597	597	597	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,316	65	1,381	19	1,362

(Cont)

HOUSING AUTHORITY FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 527		527		527
Aid from Other Governmental Agencies:					
Federal	48,119		48,119	54,213	(6,094)
Other	4,122		4,122	774	3,348
Other Revenue	660	(76)	584	1,069	(485)
Total Revenues	53,428	(76)	53,352	56,056	(2,704)
Expenditures:					
Public Assistance:					
Services and Supplies	48,870	160	49,030	54,247	5,217
Other Charges	761	217	978	2,521	1,543
Fixed Assets	393	103	496	651	155
Expenditure Transfer		(480)	(480)		480
Total Expenditures	50,024		50,024	57,419	7,395
Excess of Revenues Over (Under) Expenditures	3,404	(76)	3,328	(1,363)	4,691
Other Financing Sources (Uses):					
Operating Transfers In	1,619		1,619	1,800	(181)
Operating Transfers (Out)	(409)		(409)	(409)	
Total Other Financing Sources (Uses)	1,210		1,210	1,391	(181)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 4,614	(76)	4,538	28	4,510

(Cont)

TRIAL COURT OPERATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 32		32	24	8
Aid from Other Governmental Agencies:					
State	36,843		36,843	36,831	12
Total Revenues	36,875		36,875	36,855	20
Expenditures:					
Public Protection:					
Other Charges	1,152		1,152	1,152	
Total Expenditures	1,152		1,152	1,152	
Excess of Revenues Over (Under) Expenditures	35,723		35,723	35,703	20
Other Financing Sources (Uses):					
Operating Transfers (Out)	(36,891)		(36,891)	(36,891)	
Total Other Financing Sources (Uses)	(36,891)		(36,891)	(36,891)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (1,168)		(1,168)	(1,188)	20

(Cont)

OTHER SPECIAL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 3C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 506		506	570	(64)
Licenses, Permits and Franchises	4,964		4,964	6,740	(1,776)
Fines, Forfeitures and Penalties	214		214	175	39
Revenue from Use of Money and Property	606		606	215	391
Aid from Other Governmental Agencies:					
State	591		591	629	(38)
Federal	1,449		1,449	1,413	36
Other	3,835		3,835	3,752	83
Charges for Current Services	351		351	914	(563)
Other Revenue	270	(191)	79		79
Total Revenues	12,786	(191)	12,595	14,408	(1,813)
Expenditures:					
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	888	14	902	1,151	249
Other Charges				45	45
Total Public Ways and Facilities	888	14	902	1,196	294
Health and Sanitation:					
Health:					
Salaries and Employee Benefits	7,759		7,759	8,450	691
Services and Supplies	1,604	207	1,811	2,720	909
Other Charges	1,476	9,131	10,607	10,607	
Fixed Assets	601	59	660	879	219
Total Health and Sanitation	11,440	9,397	20,837	22,656	1,819
Total Expenditures	12,328	9,411	21,739	23,852	2,113
Excess of Revenues Over (Under) Expenditures	458	(9,602)	(9,144)	(9,444)	300
Other Financing Sources (Uses):					
Operating Transfers (Out)	(445)		(445)	(469)	24
Encumbrances, Beginning of Year		6,055	6,055	6,055	
Total Other Financing Sources (Uses)	(445)	6,055	5,610	5,586	24
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ 13	(3,547)	(3,534)	(3,858)	324

DEBT SERVICE FUNDS

PENSION OBLIGATION BONDS FUND

THIS FUND RECEIVES PAYMENTS FROM THE COUNTY FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON 1994 TAXABLE PENSION OBLIGATION BONDS. THE DEBT ISSUE WAS USED TO SATISFY THE COUNTY'S REQUIREMENT TO AMORTIZE THE UNFUNDED ACTUARIAL ACCRUED LIABILITY WITH RESPECT TO RETIREMENT BENEFITS ACCRUING TO MEMBERS OF THE ASSOCIATION. THE OBLIGATION OF THE COUNTY TO MAKE PAYMENTS WITH RESPECT TO THE BONDS IS AN ABSOLUTE AND UNCONDITIONAL PRIORITY OBLIGATION OF THE COUNTY IMPOSED BY LAW AND PAYMENT OF PRINCIPAL AND INTEREST ON THE BONDS IS NOT LIMITED TO ANY SPECIAL SOURCE OF FUNDS.

NONPROFIT CORPORATION FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON LEASE PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND AND THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF A NONPROFIT CORPORATION AND WERE ISSUED TO FINANCE THE PURCHASING OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY. DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

REDEVELOPMENT AGENCY FUND

THIS FUND RECEIVES PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES AND INTEREST REVENUES BASED ON A TRUST AGREEMENT BETWEEN THE AGENCY AND A TRUSTEE BANK FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON REVENUE BONDS. PLEDGED INSTALLMENTS FROM THE COUNTY AIRPORT SYSTEM ARE DEPOSITED WITH A TRUSTEE AND ARE AVAILABLE IF TAXES AND INTEREST ARE INSUFFICIENT TO PAY DEBT SERVICE PAYMENTS. IN ADDITION TO THE PLEDGED AMOUNTS, A BOND RESERVE WAS FUNDED WITH BOND PROCEEDS

JOINT POWERS AUTHORITY FUND

THIS FUND RECEIVES RENTAL PAYMENTS FOR THE VISTA - COUNTY OF SAN DIEGO BUILDING AUTHORITY (THE "AUTHORITY") BASED ON A LEASE-PURCHASE AGREEMENT FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON CERTIFICATES OF PARTICIPATION. THIS DEBT ISSUANCE IS A LEGAL OBLIGATION OF THE AUTHORITY AND WAS ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY. THE FUND WAS DISCONTINUED AT JUNE 30.

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DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 4

	PENSION OBLIGATION BONDS	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
ASSETS			
Equity in Pooled Cash and Investments	$ 336	29,219	666
Cash with Fiscal Agent	33	60	303
Accounts Receivable			24
Due from other Funds	20	58	11
Advances to Other Funds		587	
Total Assets	$ 389	29,924	1,004
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$	38	
Advances from Other Funds			287
Total Liabilities		38	287
Fund Balances:			
Reserved for Debt Service	389	29,886	717
Total Liabilities and Fund Balances	$ 389	29,924	1,004

(Cont)

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 4 (Cont)

	TOTALS	
	1997	1996
ASSETS		
Equity in Pooled Cash and Investments	$ 30,221	49,178
Cash with Fiscal Agent	396	2,610
Accounts Receivable	24	28
Due from other Funds	89	380
Advances to Other Funds	587	610
Total Assets	$ 31,317	52,806
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 38	222
Advances from Other Funds	287	287
Total Liabilities	325	509
Fund Balances:		
Reserved for Debt Service	30,992	52,297
Total Liabilities and Fund Balances	$ 31,317 (Statement 1A)	52,806

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 4A

	PENSION OBLIGATION BONDS	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenues:			
Taxes	$		360
Revenue from Use of Money and Property	326	412	37
Aid from Other Governmental Agencies: Other	111	3,090	
Other Revenue			
Total Revenues	437	3,502	397
Expenditures:			
Debt Service	42,113	31,430	325
Excess of Revenues Over (Under) Expenditures	(41,676)	(27,928)	72
Other Financing Sources (Uses):			
Operating Transfers In	41,592	30,597	
Operating Transfers (Out)		(34,271)	
Long-Term Debt Proceeds		34,837	
Transfer to Escrow		(24,511)	
Total Other Financing Sources (Uses)	41,592	6,652	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(84)	(21,276)	72
Fund Balances - Beginning of Year	473	51,162	645
Fund Balances - End of Year (Statement 4)	$ 389	29,886	717

(Cont)

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 4A (Cont)

	JOINT POWERS AUTHORITY	TOTALS 1997	TOTALS 1996
Revenues:			
Taxes	$	360	276
Revenue from Use of Money and Property	29	804	407
Aid from Other Governmental Agencies:			
Other		3,201	1,258
Other Revenue			309
Total Revenues	29	4,365	2,250
Expenditures:			
Debt Service	2,850	76,718	60,839
Excess of Revenues Over (Under) Expenditures	(2,821)	(72,353)	(58,589)
Other Financing Sources (Uses):			
Operating Transfers In	2,850	75,039	58,175
Operating Transfers (Out)	(46)	(34,317)	(7,198)
Long-Term Debt Proceeds		34,837	12,284
Transfer to Escrow		(24,511)	
Total Other Financing Sources (Uses)	2,804	51,048	63,261
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(17)	(21,305)	4,672
Fund Balances - Beginning of Year	17	52,297	47,625
Fund Balances - End of Year (Statement 4)	$	30,992	52,297

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 4B

	PENSION OBLIGATION BONDS		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$		360	320
Revenue from Use of Money and Property	326		37	5
Aid from Other Governmental Agencies - Other	111	111		
Total Revenues	437	111	397	325
Expenditures:				
Debt Service	42,113	42,143	325	325
Excess of Revenues Over (Under) Expenditures	(41,676)	(42,032)	72	
Other Financing Sources (Uses):				
Operating Transfers In	41,592	41,748		
Long-Term Debt Proceeds				
Total Other Financing Sources (Uses)	41,592	41,748		
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (84)	(284)	72	

(Cont)

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 4B (Cont)

	TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 360	320	40
Revenue from Use of Money and Property	363	5	358
Aid from Other Governmental Agencies - Other	111	111	
Total Revenues	834	436	398
Expenditures:			
Debt Service	42,438	42,468	30
Excess of Revenues Over (Under) Expenditures	(41,604)	(42,032)	428
Other Financing Sources (Uses):			
Operating Transfers In	41,592	41,748	(156)
Long-Term Debt Proceeds			
Total Other Financing Sources (Uses)	41,592	41,748	(156)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (12)	(284)	272

PENSION OBLIGATION BONDS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 4C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 326		326		326
Aid from Other Governmental Agencies - Other	111	—	111	111	—
Total Revenues	437		437	111	326
Expenditures:					
Debt Service:					
Bond Interest Matured	42,110		42,110	42,110	
Other Charges	3	—	3	33	30
Total Expenditures	42,113		42,113	42,143	30
Excess of Revenues Over (Under) Expenditures	(41,676)	—	(41,676)	(42,032)	356
Other Financing Sources (Uses):					
Operating Transfers In	41,592	—	41,592	41,748	(156)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (84)	—	(84)	(284)	200

(Cont)

REDEVELOPMENT AGENCY
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 4C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 360		360	320	40
Revenue from Use of Money and Property	37	—	37	5	32
Total Revenues	397		397	325	72
Expenditures:					
Debt Service:					
Bond Interest Matured	325	—	325	325	—
Excess of Revenues Over (Under) Expenditures	$ 72	—	72	—	72

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CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALE OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

NONPROFIT CORPORATION FUND

THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COSTS, PROFESSIONAL SERVICES AND ADMINISTRATIVE COSTS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
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CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION
ASSETS			
Equity in Pooled Cash and Investments	$ 5,261	236	65,964
Cash with Fiscal Agent			2,241
Collections in Transit	420		
Accounts and Notes Receivable	1,059		6
Due from Other Funds	17,908	3	2,092
Deposits with Others	7		
Total Assets	$ 24,655	239	70,303
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 5,076		
Due to Other Funds	2,569		6,137
Advances from Other Funds			
Deferred Revenue	16,136		
Total Liabilities	23,781		6,137
Fund Balances:			
Reserved for Encumbrances	2	55	
Unreserved	872	184	64,166
Total Fund Balances (Statement 5A)	874	239	64,166
Total Liabilities and Fund Balances	$ 24,655	239	70,303

(Cont)

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 5 (Cont)

	REDEVELOPMENT AGENCY	TOTALS 1997	TOTALS 1996
ASSETS			
Equity in Pooled Cash and Investments	1,937	73,398	73,949
Cash with Fiscal Agent		2,241	2,889
Collections in Transit		420	2
Accounts and Notes Receivable	11	1,076	9,097
Due from Other Funds	21	20,024	9,267
Deposits with Others		7	5
Total Assets	1,969	97,166	95,209
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	20	5,096	9,601
Due to Other Funds	138	8,844	8,560
Advances from Other Funds	3,198	3,198	2,017
Deferred Revenue		16,136	1,227
Total Liabilities	3,356	33,274	21,405
Fund Balances:			
Reserved for Encumbrances	220	277	518
Unreserved	(1,607)	63,615	73,286
Total Fund Balances (Statement 5A)	(1,387)	63,892	73,804
Total Liabilities and Fund Balances	1,969	97,166 (Statement 1A)	95,209

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION
Revenues:			
Taxes	$ 2,280		
Fines, Forfeitures and Penalties	788		
Revenue from Use of Money and Property	269	47	3,749
Aid from Other Governmental Agencies:			
State	8,634		
Federal	616		
Other	310		
Charges for Current Services	173		
Other Revenue	1,179	3	12
Total Revenues	14,249	50	3,761
Expenditures:			
Capital Outlay	64,860		250
Excess of Revenues Over (Under) Expenditures	(50,611)	50	3,511
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In	54,380		5,174
Operating Transfers (Out)	(4,456)	(86)	(43,808)
Issuance of Lease Purchases Long-Term Debt Proceeds			28,231
Total Other Financing Sources (Uses)	49,924	(86)	(10,403)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(687)	(36)	(6,892)
Fund Balances - Beginning of Year	1,561	275	71,058
Fund Balances - End of Year (Statement 5)	$ 874	239	64,166

(Cont)

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1997
With Comparative Figures for Year Ended June 30, 1996
(In Thousands)

STATEMENT 5A (Cont)

	REDEVELOPMENT AGENCY	TOTALS 1997	TOTALS 1996
Revenues:			
Taxes	$ 178	2,458	1,421
Fines, Forfeitures and Penalties		788	6,921
Revenue from Use of Money and Property	95	4,160	2,655
Aid from Other Governmental Agencies:			
State		8,634	24,107
Federal		616	1,288
Other		310	21,315
Charges for Current Services		173	63
Other Revenue	35	1,229	2,121
Total Revenues	308	18,368	59,891
Expenditures:			
Capital Outlay	2,605	67,715	113,321
Excess of Revenues Over (Under) Expenditures	(2,297)	(49,347)	(53,430)
Other Financing Sources (Uses):			
Sale of Fixed Assets			505
Operating Transfers In		59,554	37,432
Operating Transfers (Out)		(48,350)	(35,195)
Issuance of Lease Purchases			39,772
Long-Term Debt Proceeds		28,231	43,361
Total Other Financing Sources (Uses)		39,435	85,875
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(2,297)	(9,912)	32,445
Fund Balances - Beginning of Year	910	73,804	41,359
Fund Balances - End of Year (Statement 5)	$ (1,387)	63,892	73,804

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenues:				
Taxes	$ 2,280	23,034		
Fines, Forfeitures and Penalties	788	1,514		
Revenue from Use of Money and Property	269		47	39
Aid from Other Governmental Agencies:				
State	8,634	18,998		
Federal	616	2,475		
Other	310	140,038		
Charges for Current Services	173	1,383		
Other Revenue	1,155	2,383		
Total Revenues	14,225	189,825	47	39
Expenditures:				
Capital Outlay	64,389	246,303		
Excess of Revenues Over (Under) Expenditures	(50,164)	(56,478)	47	39
Other Financing Sources (Uses):				
Sale of Fixed Assets		471		
Operating Transfers In	54,380	59,461		
Operating Transfers (Out)	(4,929)	(4,929)	(141)	(229)
Encumbrances, Beginning of Year			30	30
Total Other Financing Sources (Uses)	49,451	55,003	(111)	(199)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (713)	(1,475)	(64)	(160)

(Cont)

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 5B (Cont)

	REDEVELOPMENT AGENCY		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 178	200	2,458	23,234	(20,776)
Fines, Forfeitures and Penalties			788	1,514	(726)
Revenue from Use of Money and Property	95	93	411	132	279
Aid from Other Governmental Agencies:					
State			8,634	18,998	(10,364)
Federal			616	2,475	(1,859)
Other			310	140,038	(139,728)
Charges for Current Services			173	1,383	(1,210)
Other Revenue	16		1,171	2,383	(1,212)
Total Revenues	289	293	14,561	190,157	(175,596)
Expenditures:					
Capital Outlay	2,825	4,956	67,214	251,259	184,045
Excess of Revenues Over (Under) Expenditures	(2,536)	(4,663)	(52,653)	(61,102)	8,449
Other Financing Sources (Uses):					
Sale of Fixed Assets				471	(471)
Operating Transfers In			54,380	59,461	(5,081)
Operating Transfers (Out)			(5,070)	(5,158)	88
Encumbrances, Beginning of Year	488	488	518	518	
Total Other Financing Sources (Uses)	488	488	49,828	55,292	(5,464)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (2,048)	(4,175)	(2,825)	(5,810)	2,985

CAPITAL OUTLAY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - (BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 2,280		2,280	23,034	(20,754)
Fines, Forfeitures and Penalties	788		788	1,514	(726)
Revenue from Use of Money and Property	269		269		269
Aid from Other Governmental Agencies:					
State	8,634		8,634	18,998	(10,364)
Federal	616		616	2,475	(1,859)
Other	310		310	140,038	(139,728)
Charges for Current Services	173		173	1,383	(1,210)
Other Revenue	1,179	(24)	1,155	2,383	(1,228)
Total Revenues	14,249	(24)	14,225	189,825	(175,600)
Expenditures:					
Capital Outlay:					
Plant Acquisition:					
Other Charges	7,324	32	7,356	38,498	31,142
Fixed Assets	57,536	94,855	152,391	207,805	55,414
Expenditure Transfer		(95,358)	(95,358)		95,358
Total Expenditures	64,860	(471)	64,389	246,303	181,914
Excess of Revenues Over (Under) Expenditures	(50,611)	447	(50,164)	(56,478)	6,314
Other Financing Sources (Uses):					
Sale of Fixed Assets				471	(471)
Operating Transfers In	54,380		54,380	59,461	(5,081)
Operating Transfers (Out)	(4,456)	(473)	(4,929)	(4,929)	
Total Other Financing Sources (Uses)	49,924	(473)	49,451	55,003	(5,552)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (687)	(26)	(713)	(1,475)	762

(Cont)

EDGEMOOR DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 5C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Revenue from Use of Money and Property	$ 47		47	39	8
Other Revenue	3	(3)			
Total Revenues	50	(3)	47	39	8
Expenditures:					
Capital Outlay:					
Services and Supplies					
Excess of Revenues Over (Under) Expenditures	50	(3)	47	39	8
Other Financing Sources (Uses):					
Operating Transfers (Out)	(86)	(55)	(141)	(229)	88
Encumbrances, Beginning of Year		30	30	30	
Total Other Financing Sources (Uses)	(86)	(25)	(111)	(199)	88
Excess of Revenues Over (Under) Other Financing Sources (Uses)	$ (36)	(28)	(64)	(160)	96

(Cont)

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1997
(In Thousands)

STATEMENT 5C (Cont)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:					
Taxes	$ 178		178	200	(22)
Revenue from Use of Money and Property	95		95	93	2
Other Revenue	35	(19)	16		16
Total Revenues	308	(19)	289	293	(4)
Expenditures:					
Capital Outlay:					
Plant Acquisition:					
Services and Supplies	2,563	220	2,783	4,912	2,129
Other Charges	42		42	44	2
Total Expenditures	2,605	220	2,825	4,956	2,131
Excess of Revenues Over (Under) Expenditures	(2,297)	(239)	(2,536)	(4,663)	2,127
Other Financing Sources (Uses):					
Long-Term Debt Proceeds					
Encumbrances, Beginning of Year		488	488	488	
Total Other Financing Sources (Uses)		488	488	488	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$ (2,297)	249	(2,048)	(4,175)	2,127

ENTERPRISE FUNDS

ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES--WHERE THE INTENT OF THE GOVERNMENT'S COUNCIL IS THAT THE COSTS OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR WHERE THE GOVERNMENT'S COUNCIL HAS DECIDED THAT PERIODIC DETERMINATION OF NET INCOME IS APPROPRIATE FOR ACCOUNTABILITY PURPOSES.

AIRPORT FUND

THIS FUND IS USED TO ACCOUNT FOR THE MAINTENANCE, OPERATIONS AND DEVELOPMENT OF COUNTY AIRPORTS. A MAJOR OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO CREATE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR OPERATIONAL SERVICES AND SUPPORT PROVIDED TO SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

TRANSIT FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE AND DEVELOPMENT OF A RURAL TRANSIT SYSTEM AND TRANSIT RELATED PROJECTS.

SOLID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE AND DEVELOPMENT OF VARIOUS LANDFILLS AND DISPOSAL SITES FOR SOLID WASTE.

SANITATION DISTRICTS FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE ACTIVITIES OF ALL INDIVIDUAL SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
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ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 6

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
ASSETS				
Equity in Pooled Cash and Investments	$ 5,395	528	3,134	3,849
Collections in Transit	15		119	531
Imprest Cash	1	1		14
Accounts and Notes Receivable, Net	185	4	101	2,270
Due from Other Funds	183	776	97	32,029
Advances to Other Funds	2,504			
Inventory of Material and Supplies	52	74		8
Deposit with Others				1
Equipment, Net of Allowance for Depreciation of $54,608 in 1997 ($50,085 in 1996)	20,080	299	2,995	56,153
Total Assets	$ 28,415	1,682	6,446	94,855
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	$ 73	5	1,151	2,575
Accrued Payroll	35	77		139
Accrued Interest				
Due to Other Funds	132	111	232	1,168
Advances from Other Funds				6,200
Due to Other Governments			1,388	2,577
Deferred Revenue			765	1,969
Long-Term Debt Payable	102	218		89,986
Total Liabilities	342	411	3,536	104,614
Fund Equity:				
Contributed Capital: (Statement 6B)				
Grants and Contributions	15,922	695	7,575	5,708
Accumulated Depreciation on Grant Funded Fixed Assets			(4,580)	
Retained Earnings: (Statement 6A)				
Reserved for Solid Waste Contract Covenants				
Unreserved	12,151	576	(85)	(15,467)
Total Fund Equity	28,073	1,271	2,910	(9,759)
Total Liabilities and Fund Equity	$ 28,415	1,682	6,446	94,855

(Cont)

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 6 (Cont)

	SANITATION DISTRICTS	TOTALS 1997	TOTALS 1996
ASSETS			
Equity in Pooled Cash and Investments	40,318	53,224	77,590
Collections in Transit	5	670	642
Imprest Cash		16	16
Accounts and Notes Receivable, Net	792	3,352	5,720
Due from Other Funds	454	33,539	29,045
Advances to Other Funds	135	2,639	1,518
Inventory of Material and Supplies		134	127
Deposit with Others		1	1,924
Equipment, Net of Allowance for Depreciation of $54,608 in 1997 ($50,085 in 1996)	47,546	127,073	121,998
Total Assets	89,250	220,648	238,580
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	590	4,394	8,085
Accrued Payroll		251	222
Accrued Interest	2	2	3
Due to Other Funds	786	2,429	1,566
Advances from Other Funds	377	6,577	6,591
Due to Other Governments		3,965	3,328
Deferred Revenue		2,734	2,763
Long-Term Debt Payable	523	90,829	54,875
Total Liabilities	2,278	111,181	77,433
Fund Equity:			
Contributed Capital: (Statement 6B)			
Grants and Contributions	21,241	51,141	49,211
Accumulated Depreciation on Grant Funded Fixed Assets		(4,580)	(3,947)
Retained Earnings: (Statement 6A)			
Reserved for Solid Waste Contract Covenants			44,550
Unreserved	65,731	62,906	71,333
Total Fund Equity	86,972	109,467	161,147
Total Liabilities and Fund Equity	89,250	220,648 (Statement 1A)	238,580

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenues:				
Charges for Services	$ 3,429	4,589	7,803	42,071
Operating Expenses:				
Salaries	1,313	3,113		4,642
Repairs and Maintenance	135	93	433	36,921
Equipment Rental	119	441		695
Sewage Processing				
Contracted Services	2,117	731	7,272	19,331
Depreciation	664	39	633	1,183
Utilities	83	10		144
Other	464	311	182	5,296
Total Operating Expenses	4,895	4,738	8,520	68,212
Operating Income (Loss)	(1,466)	(149)	(717)	(26,141)
Nonoperating Revenues:				
Interest	285	46	106	1,860
Taxes				
Grants	2,221			579
Other				21,600
Total Nonoperating Revenues	2,506	46	106	24,039
Nonoperating Expenses:				
Interest on Long-Term Debt				
Loss on Disposal of Equipment	42	21		14
Other				120,300
Total Nonoperating Expenses	42	21		120,314
Nonoperating Income (Loss)	2,464	25	106	(96,275)
Income (Loss) Before Operating Transfers	998	(124)	(611)	(122,416)
Operating Transfers In				63,568
Operating Transfers (Out)	(63)	(176)		(242)
Net Income (Loss)	935	(300)	(611)	(59,090)
Depreciation on Grant Funded Fixed Assets			633	
Increase (Decrease) in Retained Earnings	935	(300)	22	(59,090)
Retained Earnings - Beginning Balance	11,216	876	(107)	43,623
Retained Earnings - Ending Balance (Statement 6)	$ 12,151	576	(85)	(15,467)

(Cont)

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 6A (Cont)

	SANITATION DISTRICTS	TOTALS 1997	TOTALS 1996
Operating Revenues:			
Charges for Services	16,713	74,605	83,943
Operating Expenses:			
Salaries		9,068	9,640
Repairs and Maintenance		37,582	13,940
Equipment Rental		1,255	1,353
Sewage Processing	9,639	9,639	14,998
Contracted Services		29,451	44,261
Depreciation	1,494	4,013	9,550
Utilities	119	356	323
Other	2,141	8,394	7,706
Total Operating Expenses	13,393	99,758	101,771
Operating Income (Loss)	3,320	(25,153)	(17,828)
Nonoperating Revenues:			
Interest	1,774	4,071	5,063
Taxes	35	35	19
Grants	142	2,942	1,126
Other	392	21,992	52
Total Nonoperating Revenues	2,343	29,040	6,260
Nonoperating Expenses:			
Interest on Long-Term Debt	29	29	19
Loss on Disposal of Equipment		77	38
Other	144	120,444	124
Total Nonoperating Expenses	173	120,550	181
Nonoperating Income (Loss)	2,170	(91,510)	6,079
Income (Loss) Before Operating Transfers	5,490	(116,663)	(11,749)
Operating Transfers In		63,568	38
Operating Transfers (Out)	(34)	(515)	(340)
Net Income (Loss)	5,456	(53,610)	(12,051)
Depreciation on Grant Funded Fixed Assets		633	702
Increase (Decrease) in Retained Earnings	5,456	(52,977)	(11,349)
Retained Earnings - Beginning Balance	60,275	115,883	127,232
Retained Earnings - Ending Balance (Statement 6)	65,731	62,906	115,883

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1997
(In Thousands)

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION DISTRICTS	TOTALS
Beginning Balance	$ 14,533	695	7,575	5,708	20,700	49,211
Add: Increases Authorized	1,389				541	1,930
Ending Balance (Statement 6)	$ 15,922	695	7,575	5,708	21,241	51,141
Sources						
Grants	$ 764		7,575	139	1,008	9,486
Governments' Contributions:						
General Fund	14,041	47		5,569		19,657
Road Fund	1					1
Sanitation Districts		648				648
Total	14,042	695		5,569		20,306
Developers' Contribution	1,116				20,233	21,349
Total Contributed Capital (Statement 6)	$ 15,922	695	7,575	5,708	21,241	51,141

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 6C

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Cash Flows from Operating Activities:				
Operating Income (Loss)	$ (1,466)	(149)	(717)	(26,141)
Adjustments to Reconcile Operating Income (Loss)to				
Net Cash Provided by Operating Activities:				
Depreciation	664	39	633	1,183
Decrease (Increase) in Accounts and Notes Receivable, Net	420	70	133	1,119
Decrease (Increase) in Due from Other Funds	(123)	105	(65)	(4,849)
Decrease (Increase) in Inventory of Material and Supplies	(2)	(4)		
Increase (Decrease) in Accounts Payable	29	(8)	578	(3,380)
Increase (Decrease) in Accrued Payroll	4	2		20
Increase (Decrease) in Due to Other Funds	32	(42)	210	469
Increase (Decrease) in Due to Other Governments			637	
Increase (Decrease) in Long-Term Debt Payable	25	(16)		36,272
Increase (Decrease) in Deferred Revenue				(99)
Other Revenues				21,600
Other Expenses				(120,300)
Net Cash Provided (Used) by Operating Activities	(417)	(3)	1,409	(94,106)
Cash Flows from Non-Capital Financing Activities:				
Loan Repayment from Other Agency				
Grants	2,221		69	580
Subsidies Received from Other Funds				63,568
Loans to Other Funds	(1,181)			
Transfers from (to) Other Funds	(63)	(176)		(242)
Payments from Other Funds				
Net Cash Provided (Used) by Non-Capital Financing Activities	977	(176)	69	63,906
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(2,150)	(24)		(5,418)
Proceeds from Sale of Equipment				
Grants				
Principal Paid on Long-Term Debt				
Interest Paid on Long-Term Debt				
Deposit with Others				1,923
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,150)	(24)		(3,495)
Cash Flows from Investing Activities:				
Interest	313	48	108	2,200
Net Increase (Decrease) in Cash and Cash Equivalents	(1,277)	(155)	1,586	(31,495)
Cash and Cash Equivalents-Beginning of Year	6,688	684	1,667	35,889
Cash and Cash Equivalents-End of Year	$ 5,411	529	3,253	4,394

Noncash Investing, Capital Financing Activities:
Sanitation Districts - Fixed Assets (Sewer Lines) were dontated to Sanitation Districts by various developers in the amount of $541 thousand.

Allocated unrealized losses on pooled investments are not included as a cash flow item per GASB Statement No. 9.

(Cont)

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 6C (Cont)

	SANITATION DISTRICTS	TOTALS 1997	TOTALS 1996
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ 3,320	(25,153)	(17,828)
Adjustments to Reconcile Operating Income (Loss)to Net Cash Provided by Operating Activities:			
Depreciation	1,494	4,013	9,550
Decrease (Increase) in Accounts and Notes Receivable, Net	627	2,369	2,808
Decrease (Increase) in Due from Other Funds	152	(4,780)	(10,628)
Decrease (Increase) in Inventory of Material and Supplies		(6)	6
Increase (Decrease) in Accounts Payable	79	(2,702)	(6,177)
Increase (Decrease) in Accrued Payroll		26	(5)
Increase (Decrease) in Due to Other Funds	148	817	(318)
Increase (Decrease) in Due to Other Governments	(14)	623	6,160
Increase (Decrease) in Long-Term Debt Payable		36,281	14,460
Increase (Decrease) in Deferred Revenue		(99)	(18)
Other Revenues	406	22,006	194
Other Expenses	(102)	(120,402)	(133)
Net Cash Provided (Used) by Operating Activities	6,110	(87,007)	(1,929)
Cash Flows from Non-Capital Financing Activities:			
Loan Repayment from Other Agency	20	20	20
Grants		2,870	707
Subsidies Received from Other Funds		63,568	38
Loans to Other Funds		(1,181)	(287)
Transfers from (to) Other Funds	(34)	(515)	(340)
Payments from Other Funds			3,709
Net Cash Provided (Used) by Non-Capital Financing Activities	(14)	64,762	3,847
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(818)	(8,410)	(7,367)
Proceeds from Sale of Equipment			20
Grants			39
Principal Paid on Long-Term Debt	(18)	(18)	(18)
Interest Paid on Long-Term Debt	(29)	(29)	(10)
Deposit with Others		1,923	10
Net Cash Provided (Used) by Capital and Related Financing Activities	(865)	(6,534)	(7,326)
Cash Flows from Investing Activities:			
Interest	1,772	4,441	5,024
Net Increase (Decrease) in Cash and Cash Equivalents	7,003	(24,338)	(384)
Cash and Cash Equivalents-Beginning of Year	33,320	78,248	78,632
Cash and Cash Equivalents-End of Year	$ 40,323	53,910	78,248

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

RISK FINANCING

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ALL OF THE COUNTY'S UNINSURED RISK MANAGEMENT ACTIVITIES.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.

FLEET SERVICES FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF GENERAL SERVICES' FLEET VEHICLES PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
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INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 7

ASSETS	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	RISK FINANCING
Equity in Pooled Cash and Investments	$ 19,678	732	364	18,894
Collections in Transit				
Imprest Cash		200		
Accounts Receivable	8	2	15	5
Due from Other Funds	454	1,808		370
Advances to Other Funds			543	
Inventory of Equipment, Material and Supplies, at cost	701	1,061		
Equipment, Net of Allowance for Depreciation of $10,392 in 1997 ($9,350 in 1996)	13,482			
Total Assets	$ 34,323	3,803	922	19,269
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	$ 124	2,335		78
Due to Other Funds	96	1	16	822
Long-Term Debt Payable				76,410
Total Liabilities	$ 220	2,336	16	77,310
Fund Equity:				
Contributed Capital (Statement 7B)	12,469	1,171	906	
Retained Earnings:				
Unreserved	21,634	296		(58,041)
Total Fund Equity	$ 34,103	1,467	906	(58,041)
Total Liabilities and Fund Equity	$ 34,323	3,803	922	19,269

(Cont)

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 7 (Cont)

ASSETS	OTHER MISCELLANEOUS	FLEET SERVICES	TOTALS 1997	TOTALS 1996
Equity in Pooled Cash and Investments	624	2,781	43,073	33,386
Collections in Transit	111		111	85
Imprest Cash			200	200
Accounts Receivable			30	74
Due from Other Funds	35	394	3,061	3,277
Advances to Other Funds			543	1,439
Inventory of Equipment, Material and Supplies, at cost	122		1,884	2,311
Equipment, Net of Allowance for Depreciation of $10,392 in 1997 ($9,350 in 1996)	76	7,727	21,285	13,077
Total Assets	968	10,902	70,187	53,849
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	74		2,611	3,113
Due to Other Funds	291	243	1,469	769
Long-Term Debt Payable			76,410	93,527
Total Liabilities	365	243	80,490	97,409
Fund Equity:				
Contributed Capital (Statement 7B)	4	10,580	25,130	14,550
Retained Earnings:				
Unreserved	599	79	(35,433)	(58,110)
Total Fund Equity	603	10,659	(10,303)	(43,560)
Total Liabilities and Fund Equity	968	10,902	70,187 (Statement 1A)	53,849

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	RISK FINANCING	OTHER MISCELLANEOUS
Operating Revenues:				
Charges for Services	$ 7,010	39,366	26,323	2,619
Operating Expenses:				
Cost of materials	400	39,157		1,337
Claims and Judgments			4,948	
Repairs and maintenance	2,847			8
Fuel	569			
Depreciation	1,561			14
Other	1,597			814
Total Operating Expenses	6,974	39,157	4,948	2,173
Operating Income (Loss)	36	209	21,375	446
Nonoperating Revenues:				
Interest	891	8	66	5
Gain on Disposal of Equipment	13			
Total Nonoperating Revenues	904	8	66	5
Nonoperating Expenses:				
Loss on Disposal of Equipment				
Total Nonoperating Expenses				
Nonoperating Income (Loss)	904	8	66	5
Income (Loss) Before Operating Transfers	940	217	21,441	451
Operating Transfers (Out)				(451)
Net Income (Loss)	940	217	21,441	
Retained Earnings:				
Beginning Balance	20,694	79	(79,482)	599
Ending Balance (Statement 7)	$ 21,634	296	(58,041)	599

(Cont)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 7A

	FLEET SERVICES	TOTALS 1997	TOTALS 1996
Operating Revenues:			
Charges for Services	$ 1,022	76,340	83,394
Operating Expenses:			
Cost of materials		40,894	37,705
Claims and Judgments		4,948	38,521
Repairs and maintenance	360	3,215	3,121
Fuel		569	581
Depreciation	591	2,166	1,391
Other		2,411	1,751
Total Operating Expenses	951	54,203	83,070
Operating Income (Loss)	71	22,137	324
Nonoperating Revenues:			
Interest	9	979	1,054
Gain on Disposal of Equipment		13	29
Total Nonoperating Revenues	9	992	1,083
Nonoperating Expenses:			
Loss on Disposal of Equipment	1	1	
Total Nonoperating Expenses	1	1	
Nonoperating Income (Loss)	8	991	1,083
Income (Loss) Before Operating Transfers	79	23,128	1,407
Operating Transfers (Out)		(451)	(438)
Net Income (Loss)	79	22,677	969
Retained Earnings:			
Beginning Balance		(58,110)	(59,079)
Ending Balance (Statement 7)	$ 79	(35,433)	(58,110)

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
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INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1997
(In Thousands)

STATEMENT 7B

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS	FLEET SERVICES	TOTAL
Beginning Balance	$ 12,469	1,171	906	4		14,550
Add: Increases Authorized					10,580	10,580
Ending Balance (Statement 7)	$ 12,469	1,171	906	4	10,580	25,130
Sources						
Governments' Contribution:						
General Fund	$ 199	1,171	906	4	10,580	12,860
Road Fund	7,540					7,540
Liquid Waste Enterprise Fund	1,248					1,248
Solid Waste Enterprise Fund	3,215					3,215
Airport Enterprise Fund	267					267
Total	$ 12,469	1,171	906	4	10,580	25,130

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 7C

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ 36	209	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	1,561		
Decrease (Increase) in Accounts Receivable	47	(2)	
Decrease (Increase) in Due from Other Funds	7	355	
Decrease (Increase) in Inventory	(14)	434	
Increase (Decrease) in Accounts Payable	(71)	(439)	
Increase (Decrease) in Due to Other Funds	(183)	(4)	16
Increase (Decrease) in Long-Term Debt Payable			
Net Cash Provided (Used) by Operating Activities	1,383	553	16
Cash Flows from Non-Capital Financing Activities:			
Residual Equity Transfer From the General Fund			
Payments from Other Funds	831		
Transfers from (to) Other Funds			
Advances Made on Long-Term Loans			66
Net Cash Provided (Used) by Non-Capital Financing Activities	831		66
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(2,251)		
Proceeds from Sales of Equipment	274		
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,977)		
Cash Flows from Investing Activities:			
Interest	884	8	3
Net Increase (Decrease) in Cash and Cash Equivalents	1,121	561	85
Cash and Cash Equivalents-Beginning of Year	18,557	371	279
Cash and Cash Equivalents-End of Year	$ 19,678	932	364

(Cont)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 7C (Cont)

	RISK FINANCING	OTHER MISCELLANEOUS	FLEET SERVICES	TOTALS 1997	TOTALS 1996
Cash Flows from Operating Activities:					
Operating Income (Loss)	$ 21,375	446	71	22,137	324
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation		13	591	2,165	1,391
Decrease (Increase) in Accounts Receivable	(5)			40	50
Decrease (Increase) in Due from Other Funds	267	(10)	(372)	247	(837)
Decrease (Increase) in Inventory		5		425	(145)
Increase (Decrease) in Accounts Payable	39	(31)		(502)	527
Increase (Decrease) in Due to Other Funds	438	191	100	558	105
Increase (Decrease) in Long-Term Debt Payable	(17,117)			(17,117)	1,194
Net Cash Provided (Used) by Operating Activities	4,997	614	390	7,953	2,609
Cash Flows from Non-Capital Financing Activities:					
Residual Equity Transfer From the General Fund			2,131	2,131	
Payments from Other Funds			260	1,091	1,542
Transfers from (to) Other Funds					(38)
Advances Made on Long-Term Loans		(451)		(385)	(626)
Net Cash Provided (Used) by Non-Capital Financing Activities		(451)	2,391	2,837	878
Cash Flows from Capital and Related Financing Activities:					
Acquisition of Fixed Assets		(66)		(2,317)	(4,270)
Proceeds from Sales of Equipment				274	513
Net Cash Provided (Used) by Capital and Related Financing Activities		(66)		(2,043)	(3,757)
Cash Flows from Investing Activities:					
Interest	66	5		966	1,099
Net Increase (Decrease) in Cash and Cash Equivalents	5,063	102	2,781	9,713	829
Cash and Cash Equivalents-Beginning of Year	13,831	633		33,671	32,842
Cash and Cash Equivalents-End of Year	$ 18,894	735	2,781	43,384	33,671

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
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TRUST AND AGENCY FUNDS

THE TRUST AND AGENCY FUND SECTION CONSISTS OF OVER 1,500 DIFFERENT FUNDS MAINTAINED IN THE COUNTY'S ACCOUNTING SYSTEM. THEY ARE GROUPED BELOW BY MAJOR CATEGORY FOR REPORTING PURPOSES.

PENSION TRUST FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES EMPLOYER AND EMPLOYEE CONTRIBUTIONS AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

INTEREST APPORTIONMENT FUND

THIS FUND IS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF INTEREST EARNED ON INVESTED POOLED CASH. THE FUND IS UNDER THE CONTROL OF THE COUNTY TREASURER.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUNDS FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FROM WHICH THE COUNTY TREASURER/TAX COLLECTOR ACTS IN A TRUST CAPACITY, DISBURSING ACCUMULATED MONIES TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, DELINQUENT PROPERTY TAX COLLECTION, SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS, TEETER OBLIGATION COMMERCIAL PAPER NOTES TO PROVIDE ONGOING FINANCING FOR TAX APPORTIONMENTS TO TAXING JURISDICTIONS WITHIN THE COUNTY IN THE AMOUNT OF DELINQUENT SECURED PROPERTY TAXES DUE THESE DISTRICTS, AND TAX DEFERRED COMPENSATION AMOUNTS FOR EMPLOYEES WHO CHOOSE TO PARTICIPATE IN THE COUNTY'S DEFERRED COMPENSATION PLAN.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS. THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL OPERATIONS FUNDS, AND SCHOOL DISTRICT FUNDS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
MDCCCLI

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 8

		AGENCY		
	PENSION TRUST FUND	PROPERTY TAX COLLECTION FUNDS	INTEREST APPORTIONMENT FUND	COUNTY DEPARTMENTAL FUNDS
ASSETS				
Equity in Pooled Cash and Investments	$ 3,104	52,999	4,130	92,844
Cash with Fiscal Agent	265,003	10,401		931
Collections in Transit		7,849		2,844
Imprest Cash				11
Investments	3,026,948			
Taxes Receivable		149,500		
Accounts Receivable	47,393	2,039	11,701	2,899
Due from Other Funds	1,697	1,788		22,516
Total Assets	$ 3,344,145	224,576	15,831	122,045
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 20,007			
Due to Other Funds	5	4,706	8,782	57,850
Obligations Under Securities Lending	227,688			
Due to Other Governments		219,870	7,049	64,195
Advances from Other Funds				
Amount Due Employees for Deferred Compensation				
Amount Due for Commercial Paper Notes				
Total Liabilities	247,700	224,576	15,831	122,045
Fund Balance:				
Reserved for Employees' Pension Benefits	3,096,445			
Total Liabilities and Fund Balance	$ 3,344,145	224,576	15,831	122,045

(Cont)

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1997
With Comparative Figures for June 30, 1996
(In Thousands)

STATEMENT 8 (Cont)

	AGENCY		TOTALS	
	SPECIAL PURPOSE FUNDS	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	1997	1996
ASSETS				
Equity in Pooled Cash and Investments	$ 207,105	998,648	1,358,830	1,403,475
Cash with Fiscal Agent	208,540		484,875	392,774
Collections in Transit	597	565	11,855	14,770
Imprest Cash	35		46	66
Investments	47	110	3,027,105	2,521,447
Taxes Receivable	75,833		225,333	238,515
Accounts Receivable	49,587	67,022	180,641	246,347
Due from Other Funds	9,969	4,773	40,743	25,141
Total Assets	$ 551,713	1,071,118	5,329,428	4,842,535
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$		20,007	71,479
Due to Other Funds	23,404	39,658	134,405	107,937
Obligations Under Securities Lending			227,688	118,525
Due to Other Governments	234,822	1,031,304	1,557,240	1,646,864
Advances from Other Funds		156	156	61
Amount Due Employees for Deferred Compensation	216,128		216,128	168,546
Amount Due for Commercial Paper Notes	77,359		77,359	87,500
Total Liabilities	551,713	1,071,118	2,232,983	2,200,912
Fund Balance:				
Reserved for Employees' Pension Benefits			3,096,445	2,641,623
Total Liabilities and Fund Balance	$ 551,713	1,071,118	5,329,428	4,842,535

PENSION TRUST FUND
STATEMENT OF PLAN NET ASSETS
June 30, 1997
(In Thousands)

STATEMENT 8A

	1997	1996
ASSETS		
Cash and Short-Term Investments	$	
Cash with Fiscal Agents	265,003	229,885
Cash in CountyTreasury, at Fair Value	3,104	3,591
Investments	3,026,948	2,521,274
Receivables	47,393	76,610
Due from Other Funds	1,697	305
Total Assets	$ 3,344,145	2,831,665
LIABILITIES		
Accounts Payable	$ 20,007	71,479
Due to Other Funds	5	38
Obligations Under Securities Lending	227,688	118,525
Total Liabilities	247,700	190,042
Net Assets Held in Trust for Pension Benefits	$ 3,096,445	2,641,623

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1997
(In Thousands)

STATEMENT 8B

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 39,077	1,987,372	1,973,450	52,999
Cash with Fiscal Agents	5,379	53,411	48,389	10,401
Collections in Transit	8,531	7,849	8,531	7,849
Taxes Receivable	151,688	2,215,593	2,217,781	149,500
Accounts Receivable	2,572	147,235	147,768	2,039
Due from Other Funds	3,444	91,366	93,022	1,788
Total Assets	$ 210,691	4,502,826	4,488,941	224,576
LIABILITIES				
Due to Other Funds	$ 12,680	92,366	100,340	4,706
Due to Other Governments	198,011	4,355,221	4,333,362	219,870
Total Liabilities	$ 210,691	4,447,587	4,433,702	224,576
INTEREST APPORTIONMENT FUND				
ASSETS				
Equity in Pooled Cash and Investments	$ 729	88,901	85,500	4,130
Collections in Transit	2,691		2,691	
Accounts Receivable	16,374	13,496	18,169	11,701
Interfund Receivables		222	222	
Total Assets	$ 19,794	102,619	106,582	15,831
LIABILITIES				
Due to Other Funds	$ 9,777	8,819	9,814	8,782
Due to Other Governments	10,017	92,963	95,931	7,049
Total Liabilities	$ 19,794	101,782	105,745	15,831
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 86,690	2,359,855	2,353,701	92,844
Cash with Fiscal Agent	844	14,264	14,177	931
Collections in Transit	1,746	2,794	1,696	2,844
Imprest Cash	31		20	11
Accounts Receivable	3,657		758	2,899
Due from Other Funds	3,842	30,504	11,830	22,516
Total Assets	$ 96,810	2,407,417	2,382,182	122,045
LIABILITIES				
Due to Other Funds	$ 36,173	132,997	111,320	57,850
Due to Other Governments	60,637	1,998,675	1,995,117	64,195
Total Liabilities	$ 96,810	2,131,672	2,106,437	122,045

(Cont)

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1997
(In Thousands)

STATEMENT 8B (Cont)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
SPECIAL PURPOSE FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 229,495	2,847,193	2,869,583	207,105
Cash with Fiscal Agent	156,666	96,194	44,320	208,540
Collections in Transit	524	597	524	597
Imprest Cash	35			35
Investments	63		16	47
Taxes Receivable	86,827	32,750	43,744	75,833
Accounts Receivable	62,564	19,230	32,207	49,587
Due from Other Funds	13,836	92,243	96,110	9,969
Total Assets	$ 550,010	3,088,207	3,086,504	551,713
LIABILITIES				
Due to Other Funds	$ 16,719	41,500	34,815	23,404
Amount Due Employees for Deferred Compensation	168,546	75,952	28,370	216,128
Due to Other Governments	277,245	2,488,226	2,530,649	234,822
Amount Due for Commercial Paper Notes	87,500	480,227	490,368	77,359
Total Liabilities	$ 550,010	3,085,905	3,084,202	551,713
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Equity in Pooled Cash and Investments	$ 1,043,893	7,129,851	7,175,096	998,648
Collections in Transit	1,278	1,006	1,719	565
Investments	110			110
Accounts Receivable	84,570		17,548	67,022
Due from Other Funds	3,714	13,962	12,903	4,773
Total Assets	$ 1,133,565	7,144,819	7,207,266	1,071,118
LIABILITIES				
Due to Other Funds	$ 32,550	25,161	18,053	39,658
Advances From Other Funds	61	100	5	156
Due to Other Governments	1,100,954	3,277,094	3,346,744	1,031,304
Total Liabilities	$ 1,133,565	3,302,355	3,364,802	1,071,118

(Cont)

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1997
(In Thousands)

STATEMENT 8B (Cont)

TOTAL AGENCY FUNDS	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSETS				
Equity in Pooled Cash and Investments	$ 1,399,884	14,413,172	14,457,330	1,355,726
Cash with Fiscal Agent	162,889	163,869	106,886	219,872
Collections in Transit	14,770	12,246	15,161	11,855
Imprest Cash	66		20	46
Investments	173		16	157
Taxes Receivable	238,515	2,248,343	2,261,525	225,333
Accounts Receivable	169,737	179,961	216,450	133,248
Due from Other Funds	24,836	228,075	213,865	39,046
Interfund Receivables		222	222	
Total Assets	$ 2,010,870	17,245,888	17,271,475	1,985,283
LIABILITIES				
Due to Other Funds	$ 107,899	300,843	274,342	134,400
Advances from Other Funds	61	100	5	156
Amount Due Employees for Deferred Compensation	168,546	75,952	28,370	216,128
Due to Other Governments	1,646,864	12,212,179	12,301,803	1,557,240
Amount Due for Commercial Paper Notes	87,500	480,227	490,368	77,359
Total Liabilities	$ 2,010,870	13,069,301	13,094,888	1,985,283

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
MDCCCLI

ACCOUNT GROUP

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND TYPE OPERATIONS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY JUNE 30, 1997 (In Thousands)

SCHEDULE 1

FUNCTION AND ACTIVITY	LAND	STRUCTURES AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL
General:					
Legislative and Administrative	$		708		708
Finance			8,012		8,012
Counsel			421		421
Personnel			851		851
Elections			1,209		1,209
Communication			921		921
Property Management	168,030	399,519	45,490	380,313	993,352
Other General	1,437	10,993	54,585	9,272	76,287
Total General	169,467	410,512	112,197	389,585	1,081,761
Public protection:					
Judicial			19,412		19,412
Police Protection			19,182		19,182
Detention and Correction			4,222		4,222
Fire Protection	350		417	69	836
Protective Inspection			781		781
Other Protection			11,153		11,153
Total Public Protection	350		55,167	69	55,586
Public Ways and Facilities:					
Public Ways	1,015	1,922	4,440		7,377
Health and Sanitation:					
Health Services			11,867		11,867
Public Assistance:					
Administration			6,761		6,761
Education:					
Library Services	213	2,247	1,000		3,460
Agricultural Education			13		13
Total Education	213	2,247	1,013		3,473
Recreational and Cultural Services:					
Recreational Facilities	175	71	1,019		1,265
Total	$ 171,220	414,752	192,464	389,654	1,168,090 (Statement 1A)

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
Year Ended June 30, 1997
(In Thousands)

SCHEDULE 2

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	$ 639	120	51	708
Finance	7,950	4,944	4,882	8,012
Counsel	394	174	147	421
Personnel	789	204	142	851
Elections	1,259	10	60	1,209
Communication	804	117		921
Property Management	938,078	72,304	17,030	993,352
Other General	73,993	13,381	11,087	76,287
Total General	1,023,906	91,254	33,399	1,081,761
Public protection:				
Judicial	17,865	2,723	1,176	19,412
Police Protection	17,822	1,609	249	19,182
Detention and Correction	3,645	745	168	4,222
Fire Protection	836			836
Protective Inspection	788	20	27	781
Other Protection	11,233	538	618	11,153
Total Public Protection	52,189	5,635	2,238	55,586
Public Ways and Facilities:				
Public Ways	7,029	1,054	706	7,377
Health and Sanitation:				
Health Services	12,148	945	1,226	11,867
Public Assistance:				
Administration	6,539	421	199	6,761
Education:				
Library Services	3,422	195	157	3,460
Agricultural Education	14		1	13
Total Education	3,436	195	158	3,473
Recreational and Cultural Services:				
Recreational Facilities	1,200	148	83	1,265
Total	$ 1,106,447	99,652	38,009	1,168,090

(Statement 1A)

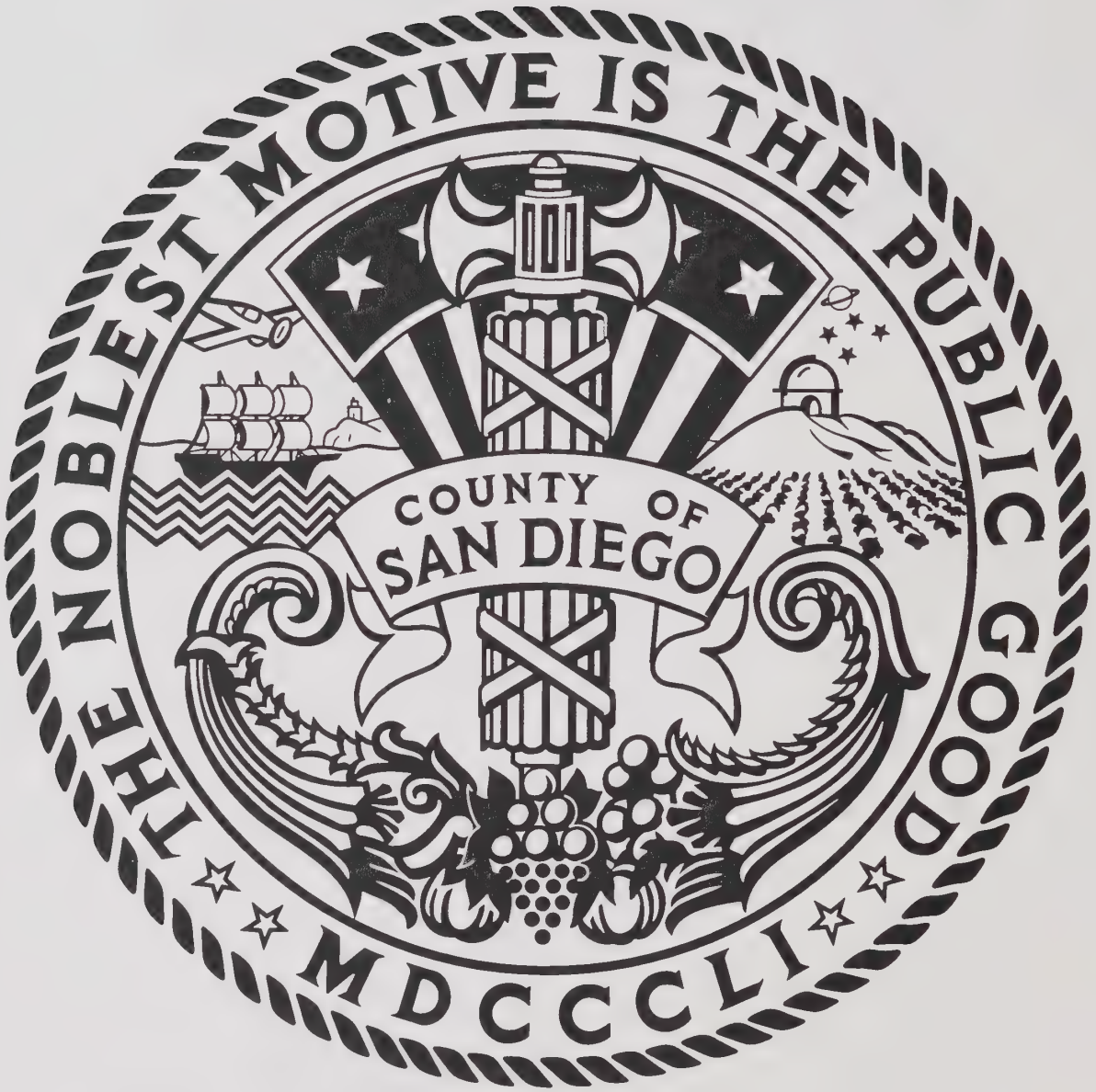
MISCELLANEOUS SCHEDULES

TO PROVIDE DETAIL INFORMATION ON TAXES RECEIVABLE

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
June 30, 1997
(In Thousands)

SCHEDULE 3

	GENERAL
TAXES	
Miscellaneous Property Taxes	$ 219
Total Taxes Receivable	$ 219 (Statement 2)

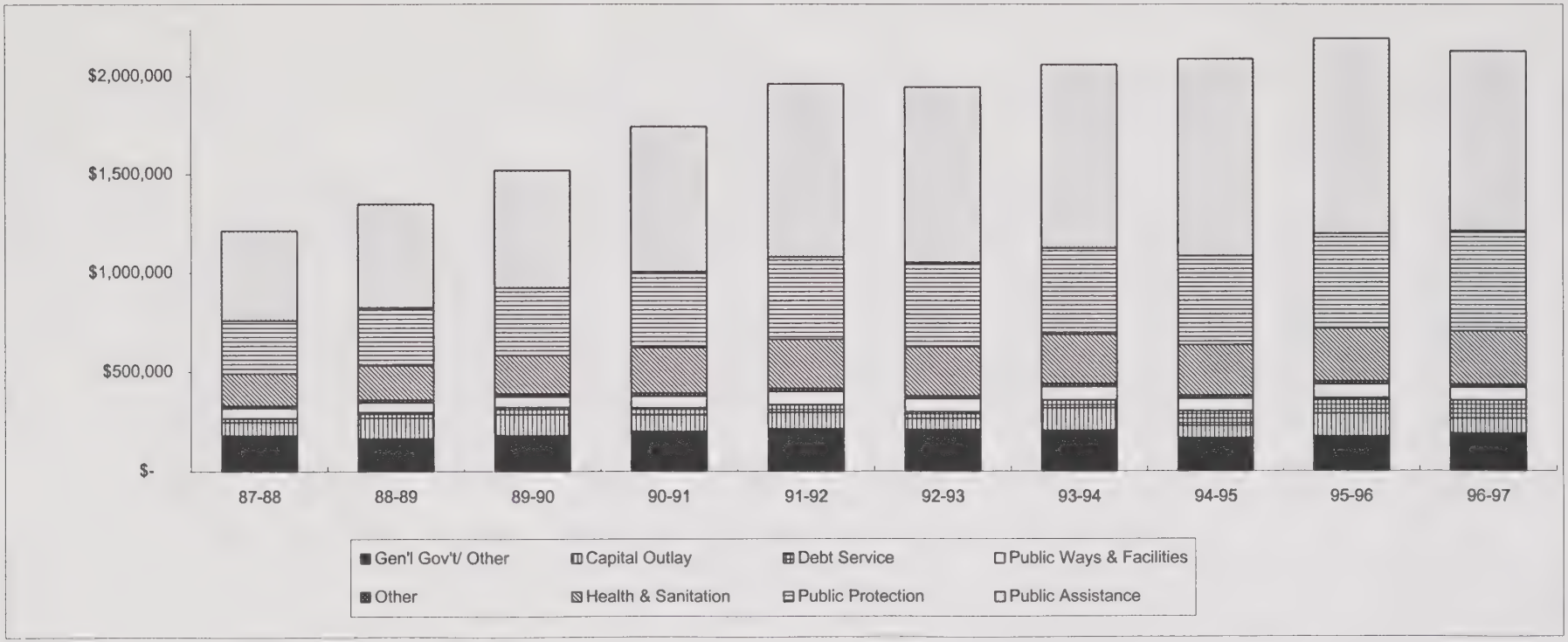

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF
SAN DIEGO
MDCCCLI

STATISTICAL SECTION

(NOT COVERED BY INDEPENDENT AUDITORS' REPORT)

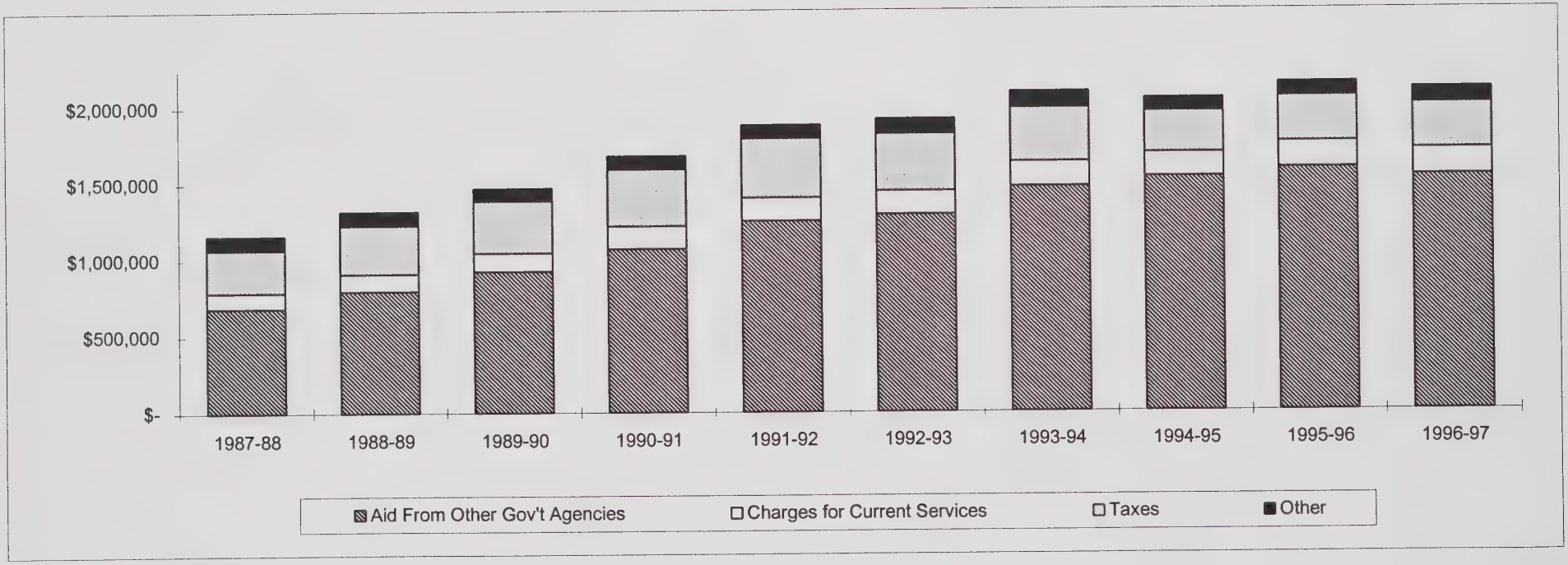
COMPARISON OF EXPENDITURES
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS
Fiscal Years 1987-88 Through 1996-97
(In Thousands)

	1987-88		1988-89		1989-90		1990-91		1991-92		1992-93		1993-94		1994-95		1995-96		1996-97	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	$ 180,109	14.8	$ 164,144	12.2	$ 180,365	11.9	$ 200,288	11.5	$ 212,619	10.9	$ 208,838	10.7	$ 204,216	9.9	$ 166,381	8.0	$ 172,916	7.9	$ 186,861	8.8
Public Protection	267,927	22.1	292,447	21.7	341,142	22.4	383,632	22.0	417,598	21.3	426,986	22.0	438,051	21.3	450,419	21.6	481,691	22.0	509,142	23.9
Public Ways & Facilities	50,067	4.1	49,030	3.6	53,109	3.5	57,775	3.3	65,113	3.3	64,714	3.3	66,766	3.3	62,786	3.0	69,617	3.2	64,180	3.0
Health & Sanitation	161,086	13.3	172,946	12.8	193,742	12.7	228,617	13.1	246,856	12.6	246,208	12.7	247,533	12.0	256,011	12.3	265,396	12.1	268,400	12.6
Public Assistance	455,009	37.5	525,074	38.9	596,399	39.2	737,722	42.3	879,859	44.9	892,530	45.9	932,497	45.3	1,001,420	48.0	992,263	45.3	915,302	43.0
Education	7,932	0.7	8,159	0.6	9,156	0.6	9,651	0.6	9,548	0.5	8,383	0.4	8,419	0.4	8,879	0.4	8,973	0.4	9,375	0.4
Recreation & Cultural	4,902	0.4	5,275	0.4	6,201	0.4	6,481	0.4	6,509	0.3	6,730	0.4	7,648	0.4	6,749	0.3	7,109	0.3	7,210	0.3
Capital Outlay	65,825	5.4	103,779	7.7	104,046	6.9	81,315	4.7	81,739	4.2	54,308	2.8	111,895	5.4	60,914	2.9	115,170	5.3	74,368	3.5
Debt Service	20,666	1.7	28,243	2.1	36,304	2.4	36,383	2.1	39,725	2.0	35,277	1.8	40,694	2.0	72,894	3.5	77,705	3.5	91,914	4.3
Intergovernmental	-	-	12	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	$ 1,213,523	100%	$ 1,349,109	100%	$ 1,520,464	100%	1,741,864	100%	$ 1,959,566	100%	$ 1,943,974	100%	$ 2,057,719	100%	$ 2,086,453	100%	$ 2,190,840	100%	$ 2,126,752	100%



COMPARISON OF REVENUES BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS
Fiscal Years 1987-88 through 1996-97
(In Thousands)

	1987-88		1988-89		1989-90		1990-91		1991-92		1992-93		1993-94		1994-95		1995-96		1996-97	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Taxes	$ 279,315	24 0	$ 315,901	23.9	$ 341,644	23.3	$ 373,732	22.2	$ 389,136	20.7	$ 376,098	19.6	$ 353,752	16.9	$ 272,831	13.3	$ 299,383	13.9	297,314	14.1
Licenses, Permits and Franchises	20,281	1.7	24,692	1.9	23,762	1.6	26,097	1.6	26,897	1.4	27,749	1.4	26,868	1.3	27,011	1.3	26,587	1.2	28,118	1.3
Fines, Forfeitures and Penalties	11,266	1.0	15,070	1.1	16,668	1.1	21,917	1.3	22,352	1 2	26,253	1.4	19,576	0.9	18,156	0.9	23,787	1.1	22,972	1.1
Use of Money and Property	38,286	3.3	29,326	2.2	32,321	2.2	28,639	1.7	28,786	1.5	34,425	1.8	45,432	2.2	26,069	1.3	25,319	1 2	24,982	1.2
Aid From Other Governmental Agencies	686,624	59.1	797,936	60.6	924,233	62.8	1,070,128	63.6	1,248,795	66.4	1,290,298	67.2	1,470,308	70.0	1,532,529	74.8	1,587,410	73.8	1,536,529	72.8
Charges for Current Services	102,414	8.8	112,288	8.5	120,219	8 2	147,465	8.8	152,223	8.1	152,956	8.0	162,658	7.8	156,823	7.6	171,079	8.0	173,489	8.2
Other Revenue	23,895	2.1	24,246	1.8	12,000	0.8	13,343	0 8	13,035	0.7	11,648	0.6	17,927	0.9	17,234	0.8	17,725	0.8	28,186	1.3
Total	$ 1,162,081	100%	$ 1,319,459	100%	$ 1,470,847	100%	$ 1,681,321	100%	$ 1,881,224	100%	$ 1,919,427	100%	$ 2,096,521	100%	$ 2,050,653	100%	$ 2,151,290	100%	$ 2,111,590	100%

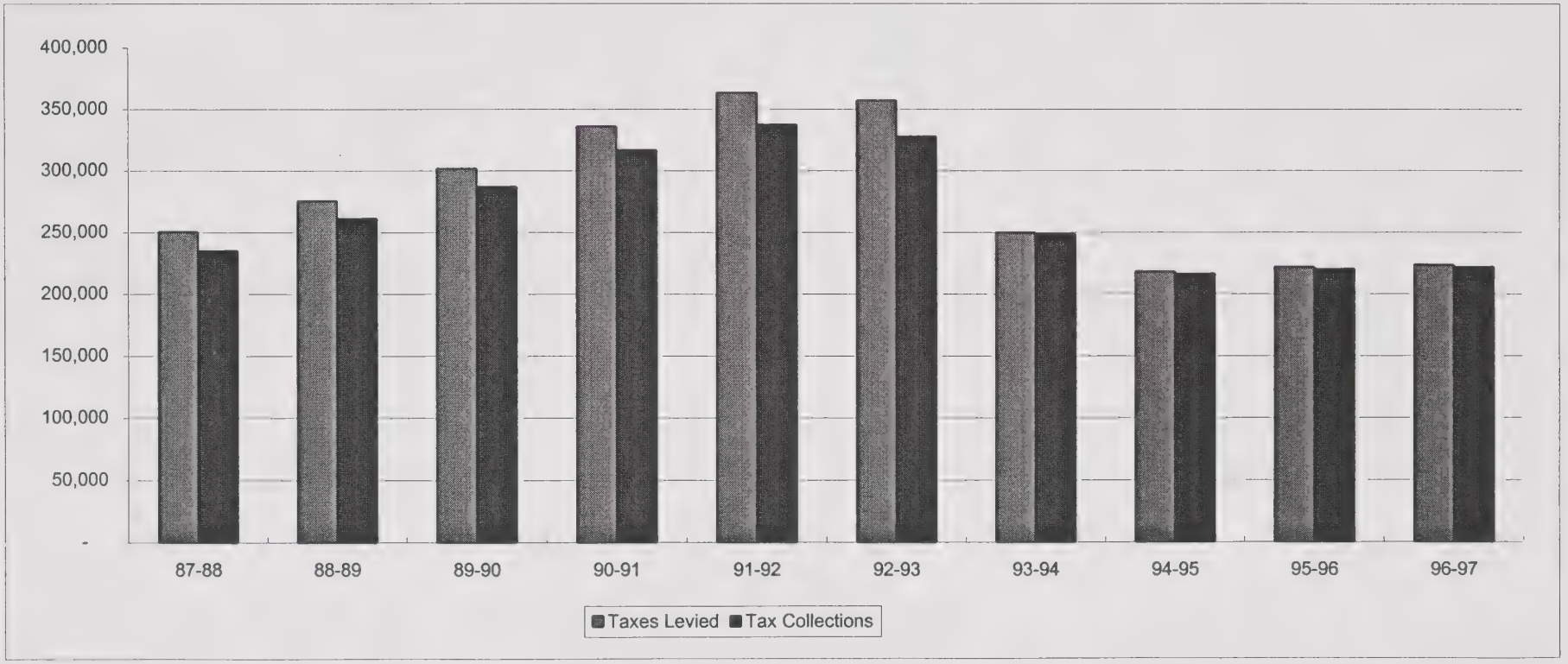


COMPARISON OF COUNTY ASSESSED VALUE TAXES LEVIED AND TAX COLLECTIONS COUNTY GENERAL, AND LIBRARY FUNDS

Fiscal Years 1987-88 through 1996-97

(In Thousands)

Assessed Valuations and Tax Rates	87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97
Secured	$ 89,520,724	$ 98,838,188	$ 109,770,108	$ 123,808,764	$ 133,152,260	$ 138,327,528	$ 139,889,004	$ 140,737,545	$ 142,068,531	$ 142,356,634
Tax Rate (County wide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured	3,735,164	4,270,240	4,954,784	5,737,644	5,898,844	6,049,244	6,132,432	6,448,886	6,695,765	6,755,173
Tax Rate (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levied (Current and Prior)	250,622	275,511	301,874	336,209	363,488	357,174	249,877	218,190	221,960	223,706
Current Tax Collections	227,579	253,628	279,884	308,946	328,374	315,998	222,839	216,385	220,205	221,724
Delinquent Tax Collections	7,566	7,736	7,352	7,931	9,357	12,060	25,661	136	209	165
Total Tax Collections	235,145	261,364	287,236	316,877	337,731	328,058	248,500	216,521	220,414	221,889
Ratio of Total Collections to Levy	93.8	94.9	95.2	94.3	92.9	91.8	99.4	99.2	99.3	99.2
Outstanding Delinquent Taxes	15,477	14,147	14,638	19,332	25,757	29,116	1,377	1,669	1,546	1,818



COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
Fiscal Years 1987-88 through 1996-97
(In Thousands)

	87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97
Secured Property:										
Land	$ 34,724,872	$ 38,431,022	$ 43,594,825	$ 49,581,799	$ 54,203,308	$ 56,942,649	$ 57,882,623	$ 58,065,558	$ 58,442,660	$ 58,743,000
Improvements	54,621,215	60,340,768	66,367,616	74,306,097	79,254,686	81,937,911	83,110,455	84,039,711	84,997,932	85,004,255
Personal Property	1,866,200	1,823,920	1,917,235	2,254,806	2,187,620	2,299,370	2,173,676	2,102,662	2,241,217	2,253,372
Gross Secured Valuations	91,212,287	100,595,710	111,879,676	126,142,702	135,645,614	141,179,930	143,166,754	144,207,931	145,681,809	146,000,629
Exemptions:	1,691,565	1,757,521	2,109,566	2,333,938	2,493,353	2,852,402	3,277,750	3,470,386	3,613,279	3,643,995
Net Secured Valuations	89,520,722	98,838,189	109,770,110	123,808,764	133,152,261	138,327,528	139,889,004	140,737,545	142,068,530	142,356,634
Unsecured Property:										
Land	53	226	550	131	155	17	155	74	26,663	-
Improvements	871,636	990,448	1,155,718	1,290,603	1,365,027	1,457,255	1,521,429	1,588,569	1,587,308	1,759,688
Personal Property	2,905,604	3,340,391	3,865,587	4,541,505	4,645,507	4,751,245	4,854,494	5,073,088	5,295,127	5,150,899
Gross Unsecured Valuations	3,777,293	4,331,065	5,021,855	5,832,239	6,010,689	6,208,517	6,376,078	6,661,730	6,909,098	6,910,587
Exemptions:	42,128	61,167	67,073	94,594	111,847	159,274	243,646	212,845	213,333	155,414
Net Unsecured Valuations	3,735,165	4,269,898	4,954,782	5,737,645	5,898,842	6,049,243	6,132,432	6,448,886	6,695,765	6,755,173
Net Valuations	$ 93,255,887	$ 103,108,087	$ 114,724,892	$ 129,546,409	$ 139,051,103	$ 144,376,771	$ 146,021,436	$ 147,186,431	$ 148,764,295	$ 149,111,807

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
Fiscal Years 1987-88 through 1996-97
(In Thousands)

TABLE 5

FISCAL YEAR	POPULATION(1)	ASSESSED VALUE(2)	GROSS BONDED DEBT(3)	LESS DEBT SERVICE FUND(4)	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1987-88	2,328	$93,255,887	$175,060	$ 19,663	$ 155,397	0.17 %	$ 67
1988-89	2,418	103,108,087	189,330	21,819	167,511	0.16	69
1989-90	2,480	114,724,892	223,963	28,172	195,791	0.17	79
1990-91	2,540	129,546,409	254,998	29,759	225,239	0.17	89
1991-92	2,583	139,051,103	246,483	32,400	214,083	0.15	83
1992-93	2,614	144,376,771	299,272	31,790	267,482	0.19	102
1993-94	2,639	146,021,436	718,132	28,414	689,718	0.47	261
1994-95	2,659	147,186,431	762,993	47,625	715,368	0.49	269
1995-96	2,690	149,111,807	799,533	51,652	747,881	0.50	278
1996-97	2,724	152,902,378	834,773	30,275	804,498	0.53	295

(1) From Table 10
(2) From Table 8
(3) Includes Lease Revenue Bonds and Certificates of Participation of various Joint Power Authorities and the San Diego County Capital Asset Leasing Corporation and taxable Pension Obligation Bonds.
(4) Amount available for repayment of bonded debt (Redevelopment Agency excluded)

COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER $100 OF ASSESSED VALUE)
Fiscal Years 1987-88 through 1996-97

TABLE 6

FISCAL YEAR	GOVERNMENTAL ENTITY				
	COUNTY-WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	TOTAL
1988	1.000	0.025	0.008	0.020	1.053
1989	1.000	0.021	0.008	0.020	1.049
1990	1.000	0.019	0.006	0.017	1.042
1991	1.000	0.019	0.006	0.020	1.045
1992	1.000	0.026	0.007	0.017	1.050
1993	1.000	0.045	0.006	0.019	1.070
1994	1.000	0.045	0.005	0.016	1.066
1995	1.000	0.044	0.005	0.015	1.064
1996	1.000	0.044	0.005	0.016	1.065
1997	1.000	0.044	0.004	0.015	1.063

*The $1.00 per $100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

COMPARISON OF RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
Fiscal Years 1987-88 through 1996-1997
(In Thousands)

TABLE 7

	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES(1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
1987-1988	6,250	7,840	14,090	1,213,523	1.16
1988-1989	6,421	11,895	18,316	1,349,109	1.36
1989-1990	9,405	13,710	23,115	1,520,464	1.52
1990-1991	9,611	15,057	24,668	1,741,864	1.42
1991-1992	11,536	15,969	27,505	1,959,566	1.40
1992-1993	9,352	10,312	19,664	1,943,974	1.01
1993-1994	11,815	12,367	24,182	2,057,719	1.18
1994-1995	13,605	41,023	54,628	2,086,453	2.62
1995-1996	15,653	44,907	60,560	2,190,840	2.76
1996-1997	56,589	19,722	76,311	2,126,752	3.59

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds.
The debt service expenditures for Lease Revenue Bonds and Certificates of Participation of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation are incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board. These debt instruments function as general obligation debt of the County. The general revenues of the County, including taxes, are the source of payment for the debt service expenditures made by these agencies. Prior to fiscal year 1993-94, the County had no general obligation bonded debt. During 1993-94, the County issued $430.4 million in taxable pension obligation bonds which are secured by the general revenues of the County including property taxes.

COMPARISON OF COMPUTATION OF LEGAL DEBT MARGIN
Fiscal Years 1987-88 through 1996-1997
(In Thousands)

TABLE 8

	POPULATION PER OFFICIAL U.S.CENSUS (1)	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT (2)	LEGAL DEBT MARGIN (3)
1987-1988	2,328	93,255,887	1,165,699	1,165,699
1988-1989	2,418	103,108,087	1,288,851	1,288,851
1989-1990	2,480	114,724,892	1,434,061	1,434,061
1990-1991	2,540	129,546,409	1,619,330	1,619,330
1991-1992	2,584	139,051,103	1,738,139	1,738,139
1992-1993	2,614	144,376,771	1,804,710	1,804,710
1993-1994	2,639	146,021,436	1,825,268	1,825,268
1994-1995	2,659	147,186,431	1,839,830	1,839,830
1995-1996	2,690	149,111,807	1,863,898	1,863,898
1996-1997	2,724	152,902,378	1,911,280	1,911,280

(1) Estimated

(2) The Legal debt Limit is 1.25% of Assessed Valuation

(3) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no tax supported general obligation bonded debt outstanding.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
Fiscal Years 1987-88 through 1996-97
Calendar Years 1987 through 1996
(In Thousands)

TABLE 9

	CONSTRUCTION (1)						PROPERTY VALUE (3)		
YEAR	RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION	FISCAL YEAR	(2) BANK DEPOSITS	COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1987	17,488	2,059	25,561	4,204,990	1987-88	13,096,708	18,244,794	59,257,784	1,691,564
1988	15,853	4,866	22,954	4,293,617	1988-89	13,624,036	20,773,990	65,946,066	1,757,521
1989	11,708	6,028	22,717	3,836,928	1989-90	14,720,755	23,400,967	74,545,420	2,109,566
1990	7,645	5,781	26,297	3,220,664	1990-91	17,786,196	26,442,094	84,296,816	2,333,938
1991	5,716	4,071	22,434	2,186,129	1991-92	17,849,595	28,500,792	91,616,100	2,493,353
1992	4,098	3,818	21,038	1,647,374	1992-93	16,541,100	28,659,430	96,900,269	2,852,402
1993	4,321	3,728	21,358	1,707,342	1993-94	15,728,193	27,851,773	99,978,225	3,277,750
1994	7,092	3,594	17,924	1,639,002	1994-95	15,332,999	27,034,074	101,807,538	3,470,386
1995	3,257	312	13,277	999,936	1995-96	15,053,416	26,526,398	103,576,070	3,613,279
1996	8,046	619	24,732	2,453,717	1996-97	(4)	18,912,385	104,163,069	3,643,995

Sources:

(1) Greater San Diego Chamber of Commerce
(2) Federal Reserve Bank - FDIC Banks and Branches Data Book
(3) San Diego County Property Tax Services and Assessor
(4) Not yet available

COMPARISON OF DEMOGRAPHIC STATISTICS
Calendar Years 1988 through 1997

TABLE 10

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE	UNEMPLOYMENT RATE
1988	2,328,408	1,126,300	4.3%
1989	2,417,649	1,172,100	3.9
1990	2,480,072	1,164,800	4.4
1991	2,539,583	1,176,300	7.1
1992	2,583,470	1,204,477	8.1
1993	2,614,222	1,215,200	6.7
1994	2,638,511	1,199,100	7.4
1995	2,658,584	1,217,100	6.8
1996	2,690,255	1,232,400	5.5
1997	2,724,457	1,249,700 (2)	4.5 (2)

DATA SOURCES:

(1) State Department of Finance (As of January 1)
(2) State Employment Development Department (As of Sept 1997)

COMPARISON OF REVENUE BOND COVERAGE
WATER AND SEWER BONDS
Fiscal Years 1987-88 through 1996-97
(In Thousands)

TABLE 11

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES(1)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST	TOTAL	COVERAGE
1987-88	13,628	5,826	7,802	225	81	306	25.50
1988-89	18,693	6,708	11,985	240	72	312	38.41
1989-90	11,918	7,111	4,807	105	37	142	33.85
1990-91	14,272	7,195	7,077	99	33	132	53.61
1991-92	14,566	9,190	5,376	20	29	49	109.71
1992-93	20,131	14,167	5,964	25	28	53	112.53
1993-94	18,300	10,869	7,431	15	11	26	285.81
1994-95	20,885	17,816	3,069	15	10	25	122.76
1995-96	19,031	17,657	1,374	15	9	24	57.25
1996-97	19,056	11,050	8,006	15	8	23	348.09

(1) Total Operating Expenses exclusive of depreciation

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 12

1996-97 Assessed Valuation: $141,949,011,143 (after deducting $7,162,796,321 redevelopment incremental valuation; includes unitary utility valuation)

	Percent Applicable	(In Thousands) Debt Applicable July 1, 1997	
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Metropolitan Water District of Southern California	16.132 %	$ 93,756,764	
San Diego County Water Authority	100	10,130,000	
San Diego Unified School District Lease Tax Obligations	100	323,715,000	
San Marcos Unified School District Facilities Improvement District No. 1	100	21,848,019	
Escondido Union High School District	100	42,974,778	
Fallbrook Union High School District	100	22,873,791	
School Districts	100	65,954,055	
Otay Municipal Water District Improvement Districts	100	13,635,000	
Other Municipal Water Districts	100	10,696,000	
City of San Diego	100	22,100,000	
Other Cities	100	6,080,000	
San Diego Open Space Park Facilities District	100	60,525,000	
Community Facilities District	100	326,435,625	
Other Special Districts	100	6,467,000	
1915 Act Bonds (Estimated)	100	239,037,002	
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		1,266,228,034	
Less: San Diego Open Space Park Facilities District (100% self-supporting)		60,525,000	
Self-supporting water bonds		315,000	
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		1,205,388,034	
DIRECT AND OVERLAPPING LEASE OBLIGATION DEBT:			
San Diego County General Fund Obligations	100	537,234,392	(1)
San Diego County Pension Obligations	100	414,435,000	
San Diego County Superintendent of Schools Obligations	100	2,310,000	
Community College District Certificates of Participation	100	27,550,000	
San Diego Unified School District Certificates of Participation	100	55,385,000	
Other Unified School Districts Certificates of Participation	100	33,528,381	
High School District Certificates of Participation	100	35,633,875	
School District Certificates of Participation	100	60,728,456	
Municipal Water District Certificates of Participation	100	41,740,000	
City of San Diego General Fund Obligations	100	231,045,000	
City of Escondido and General Fund Obligations	100	99,194,748	
Other City General Fund Obligations	100	279,100,907	
San Miguel Consolidated Fire Protection District Certificates of Participation	100	12,055,000	
Fallbrook Sanitary District Certificates of Participation	100	13,215,000	
TOTAL GROSS DIRECT AND OVERLAPPING LEASE OBLIGATION DEBT		1,843,155,759	

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 12 (Cont)

Less: Otay Municipal Water District Certificates of Participation (100% self-supporting)		29,230,000
City of San Diego Authority Bonds (100% self-supporting)		8,420,000
City of Escondido Lease Revenue Bonds (100% self-supporting from tax increment revenues)		51,385,757
City of Oceanside Certificates of Participation		4,065,000
TOTAL NET DIRECT AND OVERLAPPING LEASE OBLIGATION DEBT		1,750,055,002
GROSS COMBINED TOTAL DEBT		3,109,383,793 (2)
NET COMBINED TOTAL DEBT		$ 2,955,443,036
Ratios to Assessed Valuation:		
Combined Direct Debt ($932,913,000)	0.66 %	
Total Gross Direct and Overlapping Tax and Assessment Debt	0.89	
Total Net Direct and Overlapping Tax and Assessment Debt	0.85	
Gross Combined Total Debt	2.19	
Net Combined Total Debt	2.08	
STATE SCHOOL BUILDING AID REPAYABLE AS OF JUNE 30, 1996	$ 17,614,714	

(1) Excludes certificates of participation and tax and revenue anticipation notes to be sold.
(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS
June 30, 1997
(In Thousands)

TABLE 13

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	$1,280,084	0.86%
Southern California Edison Co.	Electric Utility	1,829,682	1.23%
Pacific Bell	Telephone Company	1,625,829	1.09%
Qualcomm Inc.	Telecommunications	332,016	0.22%
Pardee Construction	Building Contractor	214,898	0.14%
Equitable Life Assurance Society	Real Estate	272,038	0.18%
Pacific Gateway LTD	Public Relations	227,049	0.15%
Hewlett-Packard Co	Telecommunications	218,492	0.15%
Sea World Inc	Marine Theme Park	205,556	0.14%
Hotel Del Coronado LP	Hospitality	203,272	0.14%
		$6,408,916	4.30%

MISCELLANEOUS STATISTICAL DATA
June 30, 1997

TABLE 14

FORM OF GOVERNMENT:	Chartered County, governed by five-member Board of Supervisors
COUNTY SEAT:	San Diego, California
COUNTY CHARTER ADOPTED:	July 1, 1933
FISCAL YEAR BEGINS:	July 1
AREA OF COUNTY:	Approximately 4,200 square miles
GEOGRAPHICAL LOCATION:	The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.
ALTITUDE:	Sea Level to 6,500 feet

INCORPORATED CITIES:

Carlsbad	Escondido	Poway
Chula Vista	Imperial Beach	San Diego
Coronado	La Mesa	San Marcos
Del Mar	Lemon Grove	Santee
El Cajon	National City	Solana Beach
Encinitas	Oceanside	Vista

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):	Select System (Circulation Element County General Plan)	944.88
	Minor System (All Other Maintained Roads)	934.92

SPECIAL DISTRICT

Air Pollution Control	1
Cemetery	4
Community Facilities	37
Community Services	12
County Service Areas	108
Education:	
Schools	48
Dept. of Education	1
Fire	17
Flood Control (Includes 1 Subzone)	2
Hospital	4
Irrigation	6
Library	1
Lighting	7
Maintenance:	
Lighting	1
Sewer	1
Public Utility	1
Recreation and Parks	1
Redevelopment Agencies	16
Resource Conservation	3
Sanitary	2
Sanitation	11
Sewer	1
Small Craft Harbor	1
Unified Port	1
Vector Control	1
Water:	
California	4
County	5
Miscellaneous	2
Municipal	14
	313

(Cont)

MISCELLANEOUS STATISTICAL DATA
June 30, 1997

TABLE 14 (Cont)

SEWERS MAINTAINED BY WASTEWATER MANAGEMENT:	Districts Connected to Metropolitan System	4
	Water Pollution Control Facilities	6
	Sewer Lines, Miles	400
	Equivalent Dwelling Units Sewer Connections	51,800.0
REGISTERED VOTERS:	General Election:	November 5, 1996
	Number Voted:	907,228
	Percent Voted:	65.38

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousands Population
1988	14,281	7.2	6.13
1989	15,057	5.4	6.23
1990	16,607	10.3	6.70
1991	17,150	3.3	6.75
1992	17,022	(0.7)	6.59
1993	16,999	(0.1)	6.50
1994	17,256	1.5	6.54
1995	17,470	1.2	6.57
1996	17,626	0.9	6.55
1997	17,623	(0.0)	6.47

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY
(In Thousands)

	June Employed
Agriculture and Fishing	11.3
Mining	0.3
Contract Construction	48.7
Manfacturing:	
Primary Fabricated Metal Products	6.3
Instruments and Related	13.0
Electronic	21.5
Aircraft, Missiles	14.4
Other Manufacturing	34.1
Industrial Machinery	16.4
Paper, Printing and Publishing	13.0
Transportation and Public Utilities	38.6
Wholesale and Retail Trade	237.2
Finance, Real Estate and Insurance	56.8
Service Industries	330.4
Government	196.6
Not Elsewhere Classified	161.5
TOTAL EMPLOYED	1,200.1
UNEMPLOYED	56.6
TOTAL CIVILIAN LABOR FORCE	1,256.7

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